



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jon Bradley Jennings
DOCKET NO.: 23-01915.001-R-1
PARCEL NO.: 16-07-302-018

The parties of record before the Property Tax Appeal Board are Jon Bradley Jennings, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$116,497
IMPR.: \$280,340
TOTAL: \$396,837

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.75 story dwelling with 3,960 square feet of living area. The dwelling was constructed in 1993 and is approximately 30 years old. Features of the home include a basement with finished area,¹ central air conditioning, three fireplaces on one stack, and a 667 square foot attached garage. The property has an approximately 21,275 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables that are located within 0.28 of a mile from the subject, each of which have the subject's assessment neighborhood code. The comparables are improved with 1.75-story

¹ The board of review submitted a property record card that disclosed it has a full basement with 1,585 square feet of finished area, which was unrefuted by the appellant in rebuttal.

dwelling ranging in size from 3,834 to 3,998 square feet of living area. The homes range from 33 to 35 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 654 to 810 square feet of building area. The comparables have improvement assessments ranging from \$230,766 to \$339,608 or from \$59.34 to \$86.19 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$396,837. The subject property has an improvement assessment of \$280,340 or \$70.79 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within 0.30 of a mile from the subject, each of which have the subject's assessment neighborhood code. The comparables are described as 1.75-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,585 to 4,085 square feet of living area. The homes are each 30 years old. The comparables each have a basement with finished area. Each comparable has central air conditioning, either two or four fireplaces, and a garage that ranges in size from 600 to 720 square feet of building area. The comparables have improvement assessments ranging from \$266,251 to \$294,163 or from \$69.23 to \$74.27 per square foot of living area. Based on this evidence, the board of review requests no change to the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #5 which lack basement finish, which is a feature of the subject. The Board also gives less weight to the appellant's comparable #4 which has an improvement assessment that is significantly higher than the other comparables in this record, thus making this comparable an outlier.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 as well as the board of review comparables which are similar to the subject in location, age, dwelling size, and features. These comparables have improvement assessments ranging from \$254,727 to \$294,163 or from \$66.44 to \$74.27 per square foot of living area. The subject's improvement assessment of \$280,340 or \$70.79 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering the adjustments to the best comparables for differences when compared to the

subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

November 19, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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