



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

APPELLANT: Jennifer Klingler  
DOCKET NO.: 23-02096.001-R-1  
PARCEL NO.: 06-18-404-035

The parties of record before the Property Tax Appeal Board are Jennifer Klingler, the appellant, 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:** \$13,880  
**IMPR.:** \$92,263  
**TOTAL:** \$106,143

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 two-story dwelling of vinyl siding exterior construction with 3,060 square feet of living area. The dwelling was constructed in 1948 with an effective age of 1985. Features of the home include central air conditioning, a fireplace and a 672 square foot garage. The property has a 9,645 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation, with respect to both the land and improvement, as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,442 to 3,136 square feet of living area. The homes were constructed from 1927 to 1952, with effective ages ranging from 1962 to 1983, and have sites ranging in size from 9,000 to 15,010 square feet of land area. Two of the comparables have a basement, two comparables have a fireplace and two have a garage with 980 and 572 square feet of building

area, respectively. The comparables are located from 0.53 of a mile to 3.52 miles from the subject, while one has the same assessment neighborhood code as the subject property. The sales occurred from August 2021 to August 2023 for prices ranging from \$255,000 to \$375,000 or from \$94.07 to \$122.44 per square foot of living area, including land.<sup>1</sup> The appellant requested the subject's total assessment be reduced to \$90,550, which equates to a full value of \$271,677 or \$88.78 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,143. The subject's assessment reflects a market value of \$318,461 or \$104.07 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on two comparable sales, which are the same as the appellant's comparables #1 and #3 described above. The board of review requested confirmation of the subject's total assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of four comparable sales, with two comparables being common to both parties, for the Board's consideration. The Board gives less weight to the appellant's comparable #1/board of review's comparable #1 and the appellant's comparable #2 due to differences from the subject in terms of dwelling size. The Board finds the best evidence of market value to be the remaining two comparable sales, which are improved with dwellings that are relatively similar to the subject in style, age, and size, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These most similar comparables were constructed in 1935 and 1927 with effective ages of 1962 and 1965, have 3,104 and 3,136 square feet of living area and were sold in August 2023 and April 2022 for \$375,000 and \$295,000 or \$120.81 and \$94.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$318,461 or \$104.10 per square foot of living area, land included, which is bracketed by the best comparable sales in this record. With respect to the subject's land value, the Board finds the appellant failed to provide any comparable land sales to challenge the full market value of the subject site. Based on this evidence and after considering appropriate adjustments to the best

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<sup>1</sup> Although the appellant requested a reduction in the subject's land assessment, the Board notes the appellant did not provide any land sales comparables for the Board's consideration.

<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

comparables for differences when compared to the subject, the Board finds 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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COUNTY

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