



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

APPELLANT: Jason Stichauf  
DOCKET NO.: 23-02308.001-R-1  
PARCEL NO.: 07-24-228-012

The parties of record before the Property Tax Appeal Board are Jason Stichauf, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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:** \$15,748  
**IMPR.:** \$85,398  
**TOTAL:** \$101,146

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 ranch-style dwelling of wood siding exterior construction with 1,382 square feet of living area. The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace, 3.0 bathrooms, and a garage with 484 square feet of building area. The property has an approximately 16,875 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that are located in the subject's

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<sup>1</sup> The best description of the subject's basement was gleaned from the evidence presented by the board of review, including a property record card with a schematic drawing, which describes the subject as having a full basement with 1,244 square feet of finished area.

neighborhood code and from 0.66 of a mile to 1.16 miles from the subject. The comparables have sites ranging from 7,250 to 13,800 square feet of land area. The comparables are improved with ranch-style dwellings of brick or wood exterior construction ranging in size from 1,344 to 1,492 square feet of living area. The dwellings were built from 1926 to 1975. Each comparable has an unfinished basement, central air conditioning, and from 1.0 to 2.5 bathrooms. One comparable has one fireplace. Three comparables each have a garage that ranges from 342 to 504 square feet of building area. The properties sold from January to August 2022 for prices ranging from \$220,000 to \$295,000 or from \$158.50 to \$208.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$86,375 which reflects a market value of \$259,151 or \$187.52 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,146. The subject's assessment reflects a market value of \$303,468 or \$219.59 per square foot of living area, land included, when applying the statutory level of assessment 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 located from 1.10 to 1.30 miles from the subject, each of which have the subject's neighborhood code. The comparables have sites with either 31,200 or 36,650 square feet of land area. The comparables are improved with 1-story dwellings of wood siding exterior construction with either 1,441 or 1,673 square feet of living area. The homes are either 48 or 51 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace, 3.0 bathrooms, and a garage with either 1,053 or 1,080 square feet of building area. The properties sold in August 2022 and March 2023 for prices of \$362,500 to \$364,975 or \$218.16 and \$251.56 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's 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 six comparable sales for the Board's consideration, each of which sold proximate in time to the appellant's January 1, 2023 assessment date at issue. Each of these comparables present three or more significant differences in property characteristics from the subject, including, but not limited to, location, lot size, age, dwelling size, basement finish, bathroom count, fireplace count, and garage amenity. Nevertheless, the properties sold from

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

January 2022 to March 2023 for prices ranging from \$220,000 to \$364,975 or from \$158.50 to \$251.56 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$303,468 or \$219.59 per square foot of living area, land included, which falls within the range established by the comparable sales in this record. Therefore, based on this record and after considering the aforementioned differences in the comparables when compared to the subject, the Board finds the appellant did not prove by a preponderance of that the subject's estimated market value as reflected by its assessment should be reduced and a reduction in the subject's assessment is not warranted.

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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