



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

APPELLANT: Seth and Kristina Jones
DOCKET NO.: 24-01818.001-R-1
PARCEL NO.: 06-32-406-115

The parties of record before the Property Tax Appeal Board are Seth and Kristina Jones, the appellants; 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: \$17,164
IMPR.: \$94,625
TOTAL: \$111,789

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2024 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 2-story dwelling of vinyl siding exterior construction with 2,283 square feet of living area. The dwelling was constructed in 2004 and is approximately 20 years old. Features of the home include a basement, central air conditioning, and a 525 square foot garage. The property has an 11,260 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.60 of a mile from the subject. The parcels range in size from 9,030 to 12,840 square feet of land area and are improved with 2-story homes ranging in size from 2,312 to 3,217 square feet of living area. The dwellings range in age from 20 to 24 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 528 to 701 square feet of building area. The comparables sold from

May 2023 to August 2024 for prices ranging from \$389,000 to \$505,000 or from \$132.57 to \$168.25 per square foot of living area, including land.

The appellants also contended the subject is assessed at a higher percentage of its sale price than these comparable sales.¹ In a separate spreadsheet, the appellants reported the total assessments of the comparables and the market values reflected by their assessments. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,789. The subject's assessment reflects a market value of \$335,401 or \$146.91 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.74 of a mile from the subject. Comparables #2 and #4 are the same property and sale. The parcels range in size from 7,192 to 10,833 square feet of land area and are improved with 2-story homes ranging in size from 2,022 to 2,331 square feet of living area. The dwellings range in age from 19 to 23 years old. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 525 to 583 square feet of building area. The comparables sold from February 2023 to March 2024 for prices ranging from \$330,000 to \$375,000 or from \$149.08 to \$185.46 per square foot of living area, including land.

The board of review presented listing histories for the appellants' comparables, noting that comparable #1 was under contract in two days above the listing price, comparable #2 was under contract in five days for the listing price, and comparable #3 was under contract in five days just under the listing price. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine comparable sales for the Board's consideration. With regard to the board of review's argument that three of the appellants' sales were under contract within five days, the Board finds the board of review has not demonstrated this listing period was

¹ The Board notes the sole basis for this appeal is overvaluation based on comparable sales. The appellants did not indicate assessment inequity as a basis of the appeal. Thus, the Board will not further consider this equity argument.

² 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

unusual for the market or presented evidence to show how long its comparables were listed for sale. Nonetheless, the Board gives less weight to the appellants' comparables #1 through #4, which are from 38% to 41% larger homes than the subject, when sales of more similarly sized homes were available. The Board gives less weight to the board of review's comparables #2 and #3, which have finished basement area unlike the subject.

The Board finds the best evidence of market value to be appellants' comparable #5 and the board of review comparables #1 and #5, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and features. These most similar comparables sold for prices ranging from \$347,500 to \$389,000 or from \$149.08 to \$168.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$335,401 or \$146.91 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation 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:

March 17, 2026



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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