



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

APPELLANT: Eric Jansen
DOCKET NO.: 24-02647.001-R-1
PARCEL NO.: 06-04-408-012

The parties of record before the Property Tax Appeal Board are Eric Jansen, 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: \$17,648
IMPR.: \$110,571
TOTAL: \$128,219

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 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 parties appeared before the Property Tax Appeal Board on April 8, 2026 for a hearing at the Lake County Board of Review Offices in Waukegan pursuant to prior written notice dated February 26, 2026. Appearing was the appellant, Eric Jansen, and on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

The subject property consists of a part 1-story and part 2-story dwelling of vinyl siding¹ exterior construction with 2,622 square feet of living area. The dwelling was constructed in 1996 and is approximately 28 years old. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a 496 square foot garage. The property has an 8,712 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

¹ At hearing, Jansen confirmed the subject property has vinyl exterior material.

The appellant's appeal is based on both overvaluation and assessment inequity, with respect to both the land and improvement assessments, as the bases of the appeal.

In support of these arguments, the appellant submitted a grid analysis with information on four comparables located within 0.47 of a mile from the subject property and in the same neighborhood code as the subject. The comparables have sites ranging in size from 8,280 to 11,330 square feet of land area and are improved with 2-story dwellings of brick and siding or vinyl with wood trim exterior construction ranging in size from 2,602 to 2,634 square feet of living area. The dwellings are 24 to 27 years old. Each comparable has a basement, with one having finished area.² Each dwelling has central air conditioning, one fireplace and a 460 or 496 square foot garage. The comparables sold from February 2019 to May 2023 for prices ranging from \$265,000 to \$399,995 or from \$101.84 to \$153.67 per square foot of living area, land included. The comparables have land assessments that range from \$17,464 to \$18,720 or from \$1.65 to \$2.11 per square foot of land area. The comparables have improvement assessments ranging from \$105,817 to \$111,391 or from \$40.40 to \$42.81 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$123,281. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$123,281 with a land assessment of \$17,464 or \$2.01 per square foot of land area and an improvement assessment of \$105,817 or \$40.36 per square foot of living area. The requested total assessment reflects a market value of \$369,880 or \$141.07 per square foot of living area, land included when applying the statutory level of assessment of 33.33%.³

Mr. Jansen testified he purchased the subject property in 1999 and that the dwelling is one of the "most basic" homes in his subdivision. Jansen testified several times that his home is not worth as much as other homes in his subdivision, stating "it's obvious that those homes would sell for more than may home," and emphasizing how much curb appeal matters in valuation in his opinion. When asked if he was a realtor, Jansen stated that he was not, but that he has spoken to them regarding his property. Jansen submitted interior and exterior photographs of the subject property and exterior photographs of each of his comparable properties. Interior photographs of the subject depict the basement to be partially finished with a recreation room. When asked which of his four comparable properties is most similar to the subject Jansen testified that his comparable #4 was most similar to the subject.

Under cross examination, Jansen testified his site is irregularly shaped and that the back of the property has a sloping topography which limits its utility.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,219. The subject has a land assessment of \$17,648 or \$2.03 per square foot of land area and an improvement assessment of \$110,571 or \$42.17 per square foot of living area. The subject's assessment reflects a market value of \$384,695 or \$146.72 per

² Appellant comparable #3 is the same property as board of review comparable #1 which the board of review disclosed has a finished basement, which was not refuted by the appellant.

³ 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 yet to publish figures for tax year 2024.

square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on four comparables located within 0.41 of a mile from the subject, two of which are in the same assessment neighborhood code as the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 8,712 to 11,761 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 2,036 to 2,615 square feet of living area. The dwellings range in age from 22 to 28 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 400 to 516 square feet of finished area. The comparables sold in April and June 2023 for prices ranging from \$385,000 to \$413,500 or from \$147.33 to \$194.01 per square foot of living area, land included. The comparables have land assessment ranging from \$17,648 to \$18,858 or from \$1.60 to \$2.03 per square foot of land area and improvement assessments ranging from \$95,679 to \$111,210 or from \$40.65 to \$46.99 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends, in part, 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 seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1 and #4 which sold in 2019 and 2022, less proximate to the January 1, 2024 assessment date than other properties in the record. The Board gives less weight to board of review comparables #3 and #4 which are less similar to the subject in dwelling size than other properties in the record.

The Board finds the best evidence of market value is appellant comparables #2 and #3 along with board of review comparables #1 and #2, including the parties' common property. These comparables sold proximate to the January 1, 2024 assessment date and are more similar to the subject in location, age, design, dwelling size and other features. However, these properties present varying degrees of similarity to the subject in site size and basement finish, suggesting adjustments are needed to make these comparables more equivalent to the subject. These best comparables sold from April to June 2023 for prices ranging from \$380,000 to \$399,995 or from \$144.27 to \$153.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$384,695 or \$146.72 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best sale comparables for differences when compared to the

subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not justified.

The appellant also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The record contains seven land and improvement equity comparables for the Board's consideration, as one property was common to both parties.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #1 and #3 as well as board of review comparables #1 and #2 which are less similar to the subject in site size than other comparables in the record. The Board finds the best evidence of land assessment equity are appellant comparables #2 and #4 along with board of review comparables #3 and #4 which are identical or nearly identical to the subject in location and site size. These best comparables have land assessments of \$17,464 to \$17,833 or from \$1.95 to \$2.11 per square foot of land area. The subject property has a land assessment of \$17,648 or \$2.03 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to board of review comparables #3 and #4 which are less similar to the subject in dwelling size than other properties in the record. The Board finds the best evidence of improvement assessment equity to be the appellant's comparables and board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and some features. However, these properties present varying degrees of similarity to the subject in basement finished area, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$105,817 to \$111,391 or from \$40.40 to \$42.81 per square foot of living area. The subject's improvement assessment of \$110,571 or \$42.17 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A

practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

May 19, 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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