



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

APPELLANT: Jesse and Tiffany Beyer
DOCKET NO.: 24-02766.001-R-1
PARCEL NO.: 06-10-401-023

The parties of record before the Property Tax Appeal Board are Jesse and Tiffany Beyer, the appellants, by attorney Mark Van Donselaar, of Churchill, Quinn, Hamilton & Van Donselaar in Grayslake; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$5,000
IMPR.: \$0
TOTAL: \$5,000

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 47,139 square foot parcel located in Round Lake Beach, Lake Villa Township, Lake County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$15,000 as of January 1, 2024. The appraisal was prepared by James Leech, a certified general real estate appraiser, for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by examining five comparable sales located from .27 of a mile to

¹ The Board finds the appraisal submitted by the appellant, which contains a detailed property sketch with measurements, to be the best evidence in the record of the subject's site size.

4.05 miles from the subject. The comparables consist of parcels ranging in size from 40,119 to 56,529 square feet of land area. The sales occurred from March 2020 to May 2023 for prices ranging from \$8,000 to \$17,000 or from \$0.14 to \$0.42 per square foot of land area. Adjustments were applied to comparable #5 for its "wetlands/floor" location to arrive at adjusted prices ranging from \$8,000 to \$17,000. The appraiser noted that the subject and comparables would require well and septic in order to be developed. The appraiser also stated that comparables #1 and #2 adjoin the subject lot. Based on this data, the appraiser concluded a market value of \$15,000 or \$0.32 per square foot of living area, including land, as of January 1, 2024. The appellants requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$15,280. The subject's assessment reflects a market value of \$45,845 or \$0.97 per square foot of land area, 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 the subject's assessment neighborhood and .49 of a mile of the subject. The comparables consist of parcels ranging in size from 14,850 to 31,440 square feet of land area. The comparables sold from April to September 2023 for prices ranging from \$22,000 to \$40,000 or from \$1.40 to \$1.71 per square foot of land area. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$15,000 or \$0.32 per square foot of land area as of January 1, 2024. The appraisal was completed using comparable properties similar to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The Board gives less weight to the comparables submitted by the board of review, which differ from the subject in site size. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is justified.

² 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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:

April 21, 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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