FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: J&J PROP Inv LLC - 1319 N Poplar RLB
DOCKET NO.: 25-00548.001-R-1
PARCEL NO.: 06-16-327-012

The parties of record before the Property Tax Appeal Board are J&J PROP Inv LLC - 1319 N Poplar RLB, the appellant, by attorney David S. Maloney, of Maloney Law, LLC in Libertyville; 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:	$10,577
IMPR.:	$64,894
TOTAL:	$75,471

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 2025 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 tri-level dwelling of vinyl exterior construction with 1,100 square feet of living area. The dwelling was constructed in 1979 and is approximately 46 years old. Features of the home include a basement. The property has an approximately 5,000 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within 1.43 miles of the subject property. The comparables have sites that range in size from 3,620 to 5,660 square feet of land area and are improved with tri-level dwellings of wood or vinyl exterior construction ranging in size from 912 to 1,004 square feet of living area. The dwellings range in age from 40 to 62 years old. Each comparable has central air conditioning, one comparable has a fireplace and three comparables each have a garage ranging

in size from 440 to 576 square feet of building area. These comparables sold from March 2024 to June 2025 for prices ranging from $105,000 to $170,000 or from $104.58 to $178.73 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $52,995 which reflects a market value of $159,001 or $144.55 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of the improvement assessment inequity argument, the appellant submitted information on three equity comparables located within 1.02 miles of the subject. The comparables are improved with 1-story dwellings of vinyl exterior construction ranging in size from 912 to 1,009 square feet of living area. The homes were 54 years old. One comparable has central air conditioning. The comparables have improvement assessments ranging from $49,897 to $52,398 or from $49.52 to $54.71 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $42,418 or $38.56 per square foot of living area.

Based on this evidence, the appellant 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 $85,329. The subject's assessment reflects a market value of $256,013 or $232.74 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The subject has an improvement assessment of $64,175 or $58.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 1.51 miles of the subject property. The comparables have sites that range in size from 4,722 to 8,185 square feet of land area and are improved with 1-story dwellings of vinyl or brick exterior construction ranging in size from 1,096 to 1,152 square feet of living area. The homes range in age from 30 to 61 years old. Each comparable has a basement with finished area. Two comparables have central air conditioning and one comparable has a garage with 483 square feet of building area. The properties sold from May 2015 to April 2025 for prices ranging from $90,000 to $305,000 or from $82.12 to $264.76 per square foot of living area, land included. The comparables have improvement assessments that range from $66,854 to $70,087 or from $60.84 to $62.73 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant pointed out that the evidence submitted by the appellant provides a much more accurate representation of the subject property's market value than the limited and largely dissimilar properties submitted by the assessor, the assessor has not addressed six of the seven comparables and instead relies on properties that differ significantly from the appellant's home in style, age, amenities, condition and overall market appeal, and reiterated the subject is a rental property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables which are less similar to the subject in location and/or sold less proximate to the January 1, 2025 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3 and #4 which are more similar to the subject in location, age, size and other features. These comparables sold from February to June 2025 for prices ranging from $146,000 to $170,000 or from $160.09 to $178.73 per square foot of living area, including land. The subject's assessment reflects a market value of $256,013 or $232.74 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is not justified and a reduction in the subject's assessment is warranted.

The taxpayer also argued 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 record contains seven assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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:

C E R T I F I C A T I O N

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 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 9-215 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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