FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ron Jacobson
DOCKET NO.: 25-01313.001-R-1
PARCEL NO.: 11-29-402-010

The parties of record before the Property Tax Appeal Board are Ron Jacobson, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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:	$83,117
IMPR.:	$318,759
TOTAL:	$401,876

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 is improved with a two-story dwelling of brick and frame exterior construction that contains 4,784 square feet of living area. The dwelling was constructed in 2003 and is approximately 22 years old. Features of the property include a 2,751 square foot walk-out basement, central air conditioning, two fireplaces, 5½ bathrooms, an enclosed porch with 778 square feet of building area, and an attached garage with 775 square feet of building area.[1] The property has a 15,602 square foot site located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity

[1] The Board finds the best descriptive information for the subject property was contained on the Lake County Township Assessors Property Information sheet submitted by the board of review.

comparables improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 4,491 to 5,199 square feet of living area and are from 16 to 22 years old. The comparables have basements with from 2,349 to 2,677 square feet of basement area, central air conditioning, two or three fireplaces, 4 to 6 bathrooms, and a garage ranging in size from 756 to 921 square feet of building area. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from $288,255 to $327,783 or from $55.80 to $67.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $292,709.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $401,876. The subject property has an improvement assessment of $318,759 or $66.63 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a copy of the Lake County Township Assessors Property Information sheet for the subject property, copies of two photographs of the subject property and information on one equity comparable. The comparable property is improved with a two-story dwelling of brick and frame exterior construction with 4,837 square feet of living area and was built in 2005. The property has a 2,494 square foot basement, central air conditioning, three fireplaces, 4½ bathrooms and a garage with 992 square feet of building area. The comparable has the same neighborhood code as the subject property and is located along the same street and .016 of a mile from the subject property. This comparable has an improvement assessment of $322,278 or $66.63 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the 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 is not warranted.

The parties submitted information on six equity comparables similar to the subject property in location, age, style, and size. These properties have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. Each comparable has a smaller basement than the subject indicating upward adjustments to the comparables for this difference may be suitable. Four of the comparables have ½, 1, or 1½ fewer bathrooms than the subject suggesting upward adjustments to the comparables for this difference would be proper. Conversely, one comparable has an additional ½ bathroom indicating a downward adjustment would be applicable. Three comparables have one more fireplace than the subject and three comparables have larger garages than the subject suggesting downward adjustments to the comparables for these differences would be appropriate. These six comparables have improvement assessments that range from $288,255 to $327,783 or from $55.80 to $67.76 per square foot of living area. The subject's improvement assessment of $318,759 or $66.63 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustments to the comparables, 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 assessment 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:

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

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