



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

APPELLANT: Joshua Johnson  
DOCKET NO.: 21-02217.001-R-1  
PARCEL NO.: 02-21-102-009

The parties of record before the Property Tax Appeal Board are Joshua Johnson, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$35,749  
**IMPR.:** \$38,317  
**TOTAL:** \$74,066

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 2021 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 two-story dwelling of wood siding exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1950. Features of the home include a concrete slab foundation and a garage containing 336 square feet of building area. The property has an approximately 13,500 square foot lakefront site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .45 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of

one-story or two-story dwellings<sup>1</sup> of wood siding exterior construction ranging in size from 1,155 to 1,636 square feet of living area. The homes were built from 1950 to 1965, with comparables #1 and #4 having effective ages of 2006 and 1965, respectively. One dwelling has central air conditioning, two comparables each have a fireplace, each comparable has a crawl-space foundation, and each comparable has a garage ranging in size from 320 to 702 square feet of building area. The parcels range in size from 6,100 to 10,890 square feet of land area. The comparables sold from August 2018 to February 2021 for prices ranging from \$50,000 to \$268,000 or from \$31.25 to \$163.81 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$52,490, for an estimated market value of \$157,486 or \$126.19 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,066. The subject's assessment reflects a market value of \$222,755 or \$178.49 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .56 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of one-story, two-story, or split-level dwellings of wood siding exterior construction ranging in size from 1,250 to 1,610 square feet of living area. The dwellings were built from 1939 to 1978, with the oldest home having an effective age of 1975. Two dwellings have central air conditioning, one comparable has a fireplace, and each comparable has a garage ranging in size from 130 to 728 square feet of building area. The parcels range in size from 13,068 to 36,153 square feet of land area. The comparables sold from July 2020 to November 2021 for prices ranging from \$255,000 to \$378,000 or from \$186.34 to \$263.97 per square foot of living area, including land. The board of review also submitted a memorandum arguing that appellant comparable #1 was a dated sale, appellant comparable #2 was not an advertised sale, and noting that appellant comparables #3 and #4 were not lakefront properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends 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.

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<sup>1</sup> Although the appellant's grid describes comparable #4 as a one-story dwelling, the grid reports a 737 square foot ground floor and 1,277 square feet of above ground living area, indicating that this property is a part two-story dwelling.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #1, which sold less proximate to the valuation ate at issue of January 1, 2021. The Board also gives reduced weight to appellant comparable #2, which appears to be an outlier due to its lower sale price compared to the other sales in the record, which the board of review also noted was not advertised for sale. The Board also gives diminished weight to appellant comparables #3 and #4 due to their dissimilar location compared to the subject's lakefront site.

The Board finds the best evidence of market value to be the board of review's comparable sales, which have varying degrees of similarity to the subject and have waterfront sites like the subject. These most similar comparables sold from July 2020 to November 2021 for prices ranging from \$255,000 to \$378,000 or from \$186.34 to \$263.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,755 or \$178.49 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 adjustments to the best comparables for differences when compared to the subject, such as age and/or location, the Board finds 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: \_\_\_\_\_

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:

September 19, 2023



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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