



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

APPELLANT: Bruce Johnsen
DOCKET NO.: 21-03678.001-R-1
PARCEL NO.: 01-12-303-006

The parties of record before the Property Tax Appeal Board are Bruce Johnsen, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$9,595
IMPR.: \$39,941
TOTAL: \$49,536

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 1-story dwelling of wood siding exterior construction with 1,066 square feet of living area. The dwelling was constructed in 1960. Features of the home include a crawl space foundation and a fireplace.¹ The property has a 6,534 square foot 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 from 0.41 of a mile to 1.01 miles from the subject. The parcels range in size from 5,001 to 10,454 square feet of land area and are improved with 1-story homes of wood frame exterior construction ranging in size from 895 to 1,248 square feet of living area. The dwellings were built from 1960 to 1970 with the

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

appellant reporting comparable #2 was recently rehabbed. Two homes have central air conditioning,² one home has a fireplace, and two homes each have a 440 or a 936 square foot garage. The comparables sold from January 2020 to May 2021 for prices ranging from \$95,000 to \$174,000 or from \$106.15 to \$145.52 per square foot of living area, including land. 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 \$49,536. The subject's assessment reflects a market value of \$148,980 or \$139.76 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 from 0.03 of a mile to 1.46 miles from the subject. Comparable #3 is the same property as the appellant's comparable #3. The parcels range in size from 5,000 to 10,500 square feet of land area, each of which has frontage on Chain on Lakes Channel, as depicted in maps of each comparable presented by the board of review. The comparables are improved with 1-story homes of wood siding exterior construction ranging in size from 880 to 1,366 square feet of living area. The dwellings were built in 1950 or 1960 with comparable #1 having an effective age of 1990. One home has central air conditioning. The comparables sold from June 2019 to June 2021 for prices ranging from \$164,900 to \$214,900 or from \$139.42 to \$187.39 per square foot of living area, including land.

The board of review submitted a letter from the township assessor contending that the subject has direct access to Channel Lake which is part of the Fox Chain of Lakes. The assessor asserted the subject is a 1-story home with 1,066 square feet of living area, central air conditioning, and a fireplace.³ The assessor argued the board of review's comparables are more similar to the subject in dwelling size, age, and channel access. 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.

The record contains a total of seven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of

² The appellant presented a listing sheet for comparable #2 which describes this property has central air conditioning. The board of review reported comparable #3 which is common to both parties has central air conditioning, which was not refuted by the appellant in written rebuttal.

³ Although the assessor asserted in the letter that the subject has central air conditioning, neither the subject's property record card nor the grid analysis presented by the board of review describe central air conditioning as an amenity of the subject.

review's comparables #2 and #4, due to substantial differences from the subject in dwelling size. The Board gives less weight to the board of review's comparable #1, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4, the appellant's comparable #3/board of review's comparable #3, which are sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and some features, although two comparables have central air conditioning unlike the subject, two comparables each have a garage unlike the subject, and two comparables are not reported to have channel frontage like the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$135,000 to \$174,000 or from \$122.50 to \$145.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$148,980 or \$139.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparable for differences from the subject, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bruce Johnsen, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085