



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

APPELLANT: Robert Jensen
DOCKET NO.: 21-05027.001-R-1
PARCEL NO.: 16-32-202-008

The parties of record before the Property Tax Appeal Board are Robert Jensen, 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: \$57,270
IMPR.: \$70,828
TOTAL: \$128,098

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 one-story dwelling of wood siding exterior construction with 1,837 square feet of living area. The dwelling was constructed in 1949. Features of the home include an unfinished basement, two fireplaces, a 364 square foot attached garage and a 630 square foot detached garage. The property has an approximately 10,620 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity, with respect to the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on ten equity comparables located in the same assessment neighborhood code as the subject and from 0.07 of a mile to 1.02 miles from the subject property. The comparables have sites that range in size from 10,402 to 11,112 square feet of land area. The comparables have land assessments that range from \$31,746 to \$57,914 or from \$3.05 to \$5.36 per square foot of land area. Based on this

evidence, the appellant requested the subject's land assessment be reduced to \$48,905 or \$4.60 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,098. The subject has a land assessment of \$57,270 or \$5.39 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on ten equity comparables located within 0.16 of a mile from the subject, where none of the comparables are located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,700 to 10,620 square feet of land area. The comparables have land assessments that range from \$43,042 to \$57,270 or from \$5.22 to \$5.59 per square foot of land area.

The board of review argued the subject site has superior utility when compared with appellant comparables #2, #3 and #4 which the board of review described as either a narrow deep site or a corner lot location. The board of review submitted two aerial plat maps depicting each of the parties' comparables and asserting the board of review comparables are closer in proximity to the subject than the appellant's comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 20 land assessment comparables for the Board's consideration. The Board gives less weight to appellant comparables #2, #4, #5, #6, #8, #9 and #10 which are less similar to the subject in site size and/or located less proximate to the subject. The Board gives less weight to board of review comparables #3 through #10 which are less similar to the subject in site size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #3 and #7 along with board of review comparables #1 and #2 which are more similar to the subject in location and site size. These comparables have land assessments of \$46,332 to \$57,270 or from \$4.36 to \$5.39 per square foot of land area. The subject property has a land assessment of \$57,270 or \$5.39 per square foot of land area which falls at the upper end of the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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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