



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

APPELLANT: David To  
DOCKET NO.: 20-04788.001-R-1  
PARCEL NO.: 14-15-305-001

The parties of record before the Property Tax Appeal Board are David To, 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:** \$43,915  
**IMPR.:** \$140,655  
**TOTAL:** \$184,570

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 2020 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 2,847 square feet of living area. The dwelling was constructed in 2008. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 631 square feet of building area. The property has an approximately 15,050 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on ten comparable sales located within 2.07 miles of the subject. The comparables consist of two-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,432 to 3,342 square feet of living area. The homes were built from 1997 to 2004. Each dwelling has central air conditioning, a basement with two having

finished area,<sup>1</sup> and a garage ranging in size from 462 to 960 square feet of building area. Eight comparables each have a fireplace. The parcels range in size from 6,910 to 43,041 square feet of land area. The comparables sold from March 2019 to May 2020 for prices ranging from \$385,000 to \$510,000 or from \$139.14 to \$181.17 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$165,109, for an estimated market value of \$495,377 or \$174.00 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 \$184,570. The subject's assessment reflects a market value of \$554,431 or \$194.74 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale consisting of a two-story dwelling of wood siding exterior construction with 3,142 square feet of living area. The dwelling was built in 2012 and has central air condition, one fireplace, an unfinished basement, and a garage containing 829 square feet of building area. The parcel contains 13,080 square feet of land area and the comparable sold in February 2019 for \$612,500 or for \$194.94 per square foot of living area, including land. The board of review also submitted a Multiple Listing Service listing sheet for the subject which indicates the subject was listed in June 2021 for \$589,900. 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 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 comparables #3 through #10 due to differences in dwelling size, parcel size, basement finish, and/or location when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review's comparable sale, which are similar to the subject in age, location, dwelling size, parcel size, and features. These most similar comparables sold for prices ranging from \$450,000 to \$612,500 or from \$154.16 to \$194.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$554,431 or \$194.74 per square foot of living area, including land, which is within the range established by the best

---

<sup>1</sup> The appellant also submitted property sketches for the subject and the comparables which indicated that comparables #4 and #5 have finished basement area.

comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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: March 21, 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

David To, 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