



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

APPELLANT: Emily Savage  
DOCKET NO.: 22-01414.001-R-1  
PARCEL NO.: 12-33-407-008

The parties of record before the Property Tax Appeal Board are Emily Savage, the appellant, by attorney Ronald Kingsley, 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:** \$85,449  
**IMPR.:** \$127,294  
**TOTAL:** \$212,743

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 2022 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 wood siding exterior construction that contains 1,998 square feet of living area. The dwelling was constructed in 1930 with an effective year built of 1960. Features of the property include a full basement with a recreation room,<sup>1</sup> central air conditioning, one fireplace, 3½ bathrooms, and a detached garage with 462 square feet of building area. The property has a site with approximately 9,380 square feet of land area located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings that range in size from 1,834 to 2,208 square feet of living area. The homes were constructed

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the subject as having a full basement with 999 square feet of finished recreation room area, which was not refuted by the appellant in rebuttal.

from 1920 to 1979 with the oldest comparable having an effective construction date of 1959. Each comparable has a basement, central air conditioning, one fireplace, 2½ bathrooms, and a garage ranging in size from 480 to 520 square feet of building area. These properties have sites ranging in size from 5,759 to 13,190 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .28 to 1.37 miles from the subject property. The sales occurred from June to December 2020 for prices ranging from \$595,000 to \$645,000 or from \$292.12 to \$329.88 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$208,437.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,743. The subject's assessment reflects a market value of \$638,293 or \$319.47 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with 1.5-story dwellings of brick exterior construction that range in size from 1,953 to 2,186 square feet of living area. The homes were built from 1945 to 1961 with the oldest home having an effective construction date of 1971. Each comparable has a basement with two comparables having finished area, one or two fireplaces, and an attached or detached garage ranging in size from 483 to 575 square feet of building area. Two comparables have central air conditioning, and each property had 2, 2½, or 4 bathrooms. The comparables have sites ranging in size from 8,250 to 13,440 square feet of land area. These comparables have the same assessment neighborhood code as the subject and are located from approximately .13 to 1.70 miles from the subject property. The sales occurred from May 2021 to February 2022 for prices ranging from \$515,000 to \$718,000 or from \$248.79 to \$367.64 per square foot of living area, including land.

### **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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review as these properties sold more proximate in time to the assessment than the comparables submitted by the appellant. The board of review comparables are relatively similar to the subject dwelling in location, land area, effective age, size, and features. These comparables sold for prices ranging from \$515,000 to \$718,000 or from \$248.79 to \$367.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$638,293 or \$319.47 per square foot of living area, including land, which is within the range

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<sup>2</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

established by the best comparable sales in this record. Less weight is given the comparables submitted by the appellant as the sales occurred in 2020, not as proximate in time to the assessment date as the best sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct 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: \_\_\_\_\_

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 26, 2024



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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