



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

APPELLANT: Melissa Everson  
DOCKET NO.: 22-01430.001-R-1  
PARCEL NO.: 14-11-204-001

The parties of record before the Property Tax Appeal Board are Melissa Everson, 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 a reduction 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:** \$34,160  
**IMPR.:** \$154,061  
**TOTAL:** \$188,221

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 consists of a 2-story dwelling of frame exterior construction with 4,344 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a garage with 960 square feet of building area. The property has a 44,351 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 four comparable sales located in the same assessment neighborhood as the subject and within .85 of a mile from the subject property. The comparables have sites ranging in size from 39,164 to 57,399 square feet of land area. The comparables are improved with 2-story dwellings of either brick or frame exterior construction ranging in size 3,487 to 4,771 square feet of living area that were built from 1918 to 1988, with comparable #2 having an effective age of 1962. The appellant reported that each comparable has an unfinished basement, central air conditioning, one to three fireplaces and garage ranging in size from 715 to

960 square feet of building area. Comparable #2 has a barn and a shed. The comparables sold from January to August 2020 for prices ranging from \$419,000 to \$530,000 or from \$87.82 to \$147.98 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 \$197,954. The subject's assessment reflects a market value of \$593,921 or \$136.72 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. Comparables #1 and #3 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables are located in the same assessment neighborhood as the subject and within .80 of a mile from the subject property. The comparables have sites ranging in size from 56,952 to 142,877 square feet of land area. The comparables are improved with 2-story dwellings of either brick or frame exterior construction ranging in size from 3,750 to 3,985 square feet of living area that were built from 1918 to 2001, with comparable #1 having an effective age of 1962. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 715 to 960 square feet of building area. Comparable #1 has a barn and a shed. The comparables sold from January 2020 to April 2021 for prices ranging from \$520,000 to \$685,000 or from \$133.00 to \$179.18 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of five comparable properties for the Board's consideration, with two comparables being common to both parties. The Board gives less weight to appellant's comparable #4, the board of review comparable #2 and appellant's comparable #2/board of review comparable #3 due to their dissimilar dwelling sizes and/or age when compared to subject property. Furthermore, the appellant's comparable #2/board of review comparable #1 has a barn and a shed, and board of review comparable #2 has a considerably larger lot size when compared to the subject. The Board finds the parties remaining common comparable, along with appellant's comparable #1 are relatively similar to the subject in location, design, age, dwelling size, and some features. These two comparables sold in April and

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2022.

June 2021 for prices of \$419,000 and \$520,000 or \$87.82 and \$138.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$593,921 or \$136.72 per square foot of living area, including land, which is greater than the two best comparables on an overall market value but is bracketed by the best two comparables on a price per square foot basis. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this evidence, the Board finds a reduction in the subject's assessment, commensurate with the appellant's request is warranted.

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:

April 16, 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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