



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

APPELLANT: Thomas Hull  
DOCKET NO.: 22-01620.001-R-1  
PARCEL NO.: 16-28-204-010

The parties of record before the Property Tax Appeal Board are Thomas Hull, 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:** \$55,860  
**IMPR.:** \$91,630  
**TOTAL:** \$147,490

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 two-story dwelling of brick exterior construction with 2,062 square feet of living area.<sup>1</sup> The dwelling was constructed in 1952. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 260 square foot garage. The property has an approximately 11,172 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

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<sup>1</sup> Additional details regarding the subject not reported by the appellant and/or provided by the board of review have been confirmed and/or drawn from the subject's property record card presented by the board of review. Of note, the property record card depicts the parcel as containing 11,172 square feet of land area with 76 feet of frontage and an assessment based upon the "front foot" method, although neither party provided the front foot measurements of any of the comparable parcels. Thus, the Board will analyze this appeal as the parties have utilizing the square foot unit of measure.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of this argument, the appellant submitted information on 12 equity comparables that have the same assessment neighborhood code as the subject and are located within .35 of a mile from the subject. The parcels range in size from 9,784 to 12,310 square feet of land area and have land assessments ranging from \$33,716 to \$54,018 or from \$3.37 to \$4.63 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$49,105 or \$4.40 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 \$148,765. The subject property has a land assessment of \$57,135 or \$5.11 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located within .06 of a mile from the subject property, three of which are located on the same street as the subject and one of which has the same assessment neighborhood code as the subject. The improved parcels range in size from 10,150 to 11,630 square feet of land area and have land assessments ranging from \$52,623 to \$58,289 per square foot of land area. In addition, the board of review asserted that all of these comparables are located within approximately 300 feet of the subject and have similar sized lots.

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

### **Conclusion of Law**

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of 17 land equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 through #8, #10 and #11 which are less similar to the subject in site size than are the remaining comparables in the record. The Board gives reduced weight to board of review comparables #2, #3, #4 and #5, which are close in proximity to the subject, but have differing neighborhood assessment codes than the subject and/or less similar site sizes.

The Board finds the best evidence of assessment equity to be the appellant's comparables #9 and #12, along with board of review comparable #1, which have the same assigned neighborhood code as the subject and similar to the subject in lot size. These most similar comparables have

land assessments that range from \$45,942 to \$58,289 or \$4.35 and \$5.01 per square foot of land area. The Board has given most weight to board of review comparable #1 which is located next door and approximately 76 feet or .01 of a mile away from the subject property, whereas the appellant's comparables #9 and #12 are located either .23 or .35 of a mile away. The subject's land assessment of \$57,135 or \$5.11 per square foot of land area falls within the range established by the best comparables in the record terms of total land assessment but above the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's land assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's land assessment 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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