



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

APPELLANT: Jerry Mathews  
DOCKET NO.: 22-01623.001-R-1  
PARCEL NO.: 16-27-301-012

The parties of record before the Property Tax Appeal Board are Jerry Mathews, 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:** \$47,936  
**IMPR.:** \$63,531  
**TOTAL:** \$111,467

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 tri-level dwelling of brick and wood siding exterior construction with 1,176 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1955 and has an effective age of 1963. Features of the home include a finished lower level, central air conditioning and a 480 square foot garage. The property has an approximately 7,722 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card provided by the board of review depicting the subject dwelling as a tri-level structure with a finished lower level that was remodeled in 1980 and is situated on an approximately 7,722 square foot site, which was not refuted by the appellant in any rebuttal evidence.

comparables that have the same assessment neighborhood code and are located within .51 of a mile from the subject property. The appellant reported the comparables are improved with one-story dwellings ranging in size from 1,124 to 1,212 square feet of above ground living area. The dwellings were built from 1953 to 1955 with comparable #7 having a reported effective age of 1965. Eleven comparables each have central air conditioning, two comparables each have a fireplace and each comparable has a garage ranging in size from 308 to 528 square feet of building area. The comparables have improvement assessments ranging from \$41,818 to \$63,233 or from \$34.85 to \$52.96 per square foot of above ground living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$57,077 or \$48.53 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,467. The subject property has an improvement assessment of \$63,531 or \$54.02 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .28 of a mile from the subject property. The comparables are improved with tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 1,308 to 1,376 square feet of above ground living area. The dwellings were built from 1959 to 1965. The comparables each have a finished lower level and two comparables each have an additional partial basement, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 286 to 504 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$71,049 to \$75,389 or from \$54.32 to \$55.44 per square foot of above ground living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 16 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables which are described as one-story dwellings in contrast to the subject's tri-level design and due to their lack of a finished lower level, a feature of the subject. The Board has given reduced weight to board of review comparables #3 and #4 which have an additional partial basement, one with finished area, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2, which are overall most similar to the subject in location, dwelling size, design, age and some features. These two comparables have improvement assessments of \$71,049 and \$72,517 or \$54.32 and \$55.44 per square foot of above ground living area. The subject's improvement assessment of \$63,531 or \$54.02 per square foot of above ground living area falls below the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

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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