



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

APPELLANT: Larry Bowers  
DOCKET NO.: 22-01641.001-R-1  
PARCEL NO.: 16-15-410-005

The parties of record before the Property Tax Appeal Board are Larry Bowers, 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:** \$37,914  
**IMPR.:** \$61,297  
**TOTAL:** \$99,211

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 duplex of frame exterior construction with 2,240 square feet of living area. The dwelling was constructed in 1923. Features of the home include a full basement, central air conditioning, and a 672 square foot garage. The property has an 8,545 square foot site and is located in Highwood, 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 seven equity comparables improved with 2-story dwellings that range in size from 2,132 to 2,260 square feet of living area. The homes were built from 1923 to 1998. Six of the comparables have a full basement, two of the comparables have central air conditioning, and six comparables have a garage ranging in size from 324 to 640 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.16 to 0.38 of a mile

from the subject property. The comparables have improvement assessments ranging from \$49,266 to \$91,713 or from \$22.56 to \$40.80 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$57,210.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,211. The subject property has an improvement assessment of \$61,297 or \$27.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with 2-story, 1.75-story, and 1.5-story dwellings of frame, brick or stucco exterior construction that range in size from 2,010 to 2,392 square feet of living area.<sup>1</sup> The homes were built from 1918 to 1930, with the oldest comparable in terms of date of construction having an effective age of 1935. Each comparable has a full basement with one having finished area, three have central air conditioning, one has a fireplace and three have a garage ranging in size from 400 to 540 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.09 to 0.33 of a mile from the subject property. The comparables have improvement assessments ranging from \$56,488 to \$76,398 or from \$27.49 to \$31.94 per square foot of living area.

### **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 11 equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2, #4, and #6 due to either significant differences in age or types of amenities. The subject dwelling is from 40 to 65 years older than the appellant's comparables #1, #4, and #6 and the appellant's comparable #2, unlike the subject property, does not have a basement, central air conditioning or a garage. The Board gives less weight to the board of review's comparables #1 and #2 because the board of review indicated these properties are 3 to 4-unit multi-family dwellings. The Board finds the best evidence of assessment equity to be appellant's comparables #3, #5, and #7 as well as the board of review's comparables #3 and #4. These comparables, which are the most similar to the subject in terms of date of construction, size and type of amenities, had improvement assessments that ranged from \$56,765 to \$59,310 or from \$25.12 to \$28.30 per square foot of living area. The subject's improvement assessment of \$27.36 per square foot of living area falls within the range established by the best comparables in this record. The Board further finds the board of review's comparable #4, which is the only property in the record identified as a duplex,

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<sup>1</sup> The board of review noted that its comparables #1 and #2 are 3 to 4-unit residential, multi-family type dwellings, while comparable #3 is a "conventional" dwelling and comparable #4 is a duplex.

has an improvement assessment of \$28.30 per square foot of living area that is also higher than the subject's per square foot improvement assessment. Based on this record 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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Larry Bowers, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085