



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

APPELLANT: Steven Maier  
DOCKET NO.: 22-01826.001-R-1  
PARCEL NO.: 07-08-306-002

The parties of record before the Property Tax Appeal Board are Steven Maier, 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:** \$26,306  
**IMPR.:** \$143,708  
**TOTAL:** \$170,014

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 wood siding exterior construction with 3,474 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 655 square foot garage and a 648 square foot inground swimming pool.<sup>1</sup> The property has a 25,753 square foot site and is located in Gurnee, Warren 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 located within .23 of a mile from the

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<sup>1</sup>The board of review submitted a copy of the subject's property record card describing the property as having a full basement partially finished with a recreation room and an inground swimming pool, which the appellant did not refute in rebuttal.

subject and within the assessment neighborhood code of the subject. The comparables have sites ranging in size from 25,539 to 28,649 square feet of land area that are improved with 2-story dwellings of wood frame exterior construction ranging in size from 2,783 to 3,556 square feet of living area. The dwellings were built in 1989 and 1990. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 690 to 726 square feet of building area. The comparables sold from June 2021 to May 2022 for prices ranging from \$445,000 to \$495,000 or from \$134.44 to \$159.90 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,014. The subject's assessment reflects a market value of \$510,093 or \$146.83 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 located within .27 of a mile and within the same neighborhood code as the subject. The comparables are reported to have sites ranging in size from 25,370 to 44,680 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,540 to 3,561 square feet of living area. The dwellings were built from 1990 to 1992 and have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage with 506 or 726 square feet of building area. Comparable #1 has an inground swimming pool and comparable #2 has a gazebo. The comparables sold from April to September 2021 for prices ranging from \$530,000 to \$589,900 or from \$148.83 to \$166.64 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration that are similar in location, style, and age. The Board gives less weight to appellant's comparable #3 which has a 20% smaller dwelling size than the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 as well as the board of review comparables which are most similar in dwelling size. Appellant's

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<sup>2</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). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

comparable #1 and #2 have unfinished basements whereas the subject has finished basement area indicating these two comparables would need upward adjustments to make them more equivalent to the subject for this feature. Four of the comparables do not have an inground swimming pool as does the subject suggesting these comparables would require an upward adjustment to make them more equivalent to the subject for this amenity. Conversely, board of review comparables #1 and #3 have larger sites than the subject suggesting downward adjustments to make them more equivalent to the subject. Nevertheless, these comparables sold from April 2021 to May 2022 for prices ranging from \$474,024 to \$589,900 or from \$134.44 to \$166.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$510,093 or \$146.83 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is not justified based on overvaluation.

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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