



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

APPELLANT: Michael Hubbell  
DOCKET NO.: 22-01960.001-R-2  
PARCEL NO.: 12-28-202-012

The parties of record before the Property Tax Appeal Board are Michael Hubbell, 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:** \$113,588  
**IMPR.:** \$269,374  
**TOTAL:** \$382,962

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 is improved with a one-story dwelling of brick exterior construction containing 2,530 square feet of living area. The dwelling was built in 1992. Features of the home include a basement partially finished with a 790 square foot recreation room,<sup>1</sup> central air conditioning, one fireplace and an attached garage with 713 square feet of building area.<sup>2</sup> The property has a 19,550 square foot site in Lake Forest, Shields Township, Lake County.

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a partial basement with a 790 square foot recreation room, which was not refuted by the appellant in rebuttal.

<sup>2</sup> Both the appellant and the board of review described the subject dwelling as being one-story, however, the grid analysis provided by the board of review indicated the dwelling has a ground floor area of 1,579 square feet and an above ground living area of 2,530 square feet, indicating the home is a multi-story dwelling. A copy of the subject's property record card contains a schematic diagram of the subject dwelling indicating the home has living area over the garage and part of the home, which accounts for the above ground living area exceeding the ground floor living area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings that range in size from 2,639 to 2,787 square feet of living area. The homes were built from 1964 to 2003. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 552 to 688 square feet of building area. The comparables have sites ranging in size from 13,730 to 26,358 square feet of land area. These properties are located from approximately 1.68 to 2.41 miles from the subject property and each has a different assessment neighborhood code than the subject property. These properties sold from May 2020 to June 2021 for prices ranging from \$600,000 to \$775,000 or from \$215.29 to \$293.67 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$272,369.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$382,962. The subject's assessment reflects a market value of \$1,149,001 or \$454.15 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with 1.75-story or 2-story dwellings of wood siding, brick, or a combination of shingle-wood/asphalt exterior construction that range in size from 2,147 to 3,386 square feet of living area. The homes were built from 1922 to 1963 but have effective construction dates ranging from 1958 to 1963. Each comparable has a basement with two having finished area, one to three fireplaces, and an attached or detached garage ranging in size from 378 to 624 square feet of building area. Four comparables have central air conditioning. These properties have sites ranging in size from 7,000 to 23,810 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .35 to .96 of a mile from the subject property. The sales occurred from September 2020 to January 2022 for prices ranging from \$1,000,000 to \$1,220,000 or from \$360.31 to \$510.01 per square foot of living area, including land.

### **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 parties submitted information on eight comparables that are not particularly similar to the subject dwelling in style and/or age. The Board gives less weight to the appellant's comparables due to differences from the subject in location. The Board finds the board of review

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<sup>3</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

comparables are more similar to the subject in location than are the appellant's comparables and are to be given more weight for this reason. The comparables provided by the board of review comparables have dwellings that are approximately 30 years older than the subject dwelling in effective age suggesting each would require an upward adjustment for age to make them more equivalent to the subject. Even though the subject property appears to have a small portion of second floor living area, the board of review comparables differ from the subject dwelling in style being either 1.75-story or 2-story dwellings, which makes it more difficult to perform a comparative analysis. Nevertheless, these properties sold for prices ranging from \$1,000,000 to \$1,220,000 or from \$360.31 to \$510.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,149,001 or \$454.15 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of location and is well supported when considering the suggested adjustment to these comparables for age. Based on this evidence the Board finds the assessment of the subject is correct 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: January 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

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

APPELLANT

Michael Hubbell, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 2  
Hawthorn Woods, IL 60047

COUNTY

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