



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

APPELLANT: Adam Boehm  
DOCKET NO.: 22-01976.001-R-1  
PARCEL NO.: 16-36-203-017

The parties of record before the Property Tax Appeal Board are Adam Boehm, 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:** \$148,538  
**IMPR.:** \$351,412  
**TOTAL:** \$499,950

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 1-story dwelling of stone and wood siding exterior construction with 4,990 square feet of living area.<sup>1</sup> The dwelling was constructed in 2014 and is 8 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 620 square foot 2-car attached garage, and a 506 square foot 2-car detached garage. The property has a 22,318 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,345,000 as of January 1, 2022. The appraisal was prepared by R. Steven Kephart, a certified

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in its property record card presented by the board of review.

residential real estate appraiser, on May 16, 2022, for ad valorem tax purposes. The appraiser inspected the subject on May 6, 2022.

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.76 of a mile to 1.46 miles from the subject, as depicted on map of the subject and the comparables. The parcels range in size from 12,301 to 21,980 square feet of land area and are improved with 1-story or 2-story homes of one or more of stone, brick, and cedar exterior construction. The comparables range in size from 3,549 to 5,484 square feet of living area and range in age from 31 to 68 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables sold from March to September 2021 for prices ranging from \$1,035,000 to \$1,240,000 or from \$194.20 to \$348.88 per square foot of living area, including land. The appraiser made adjustments to the comparables for sale/financing concessions and for differences from the subject, such as site size, age, room count, dwelling size, basement size and finished area, garage size, and fireplace count, to arrive at adjusted sale prices ranging from \$1,123,400 to \$1,544,370. Based on the foregoing, the appraiser concluded a value for the subject of \$1,345,000 as of January 1, 2022.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$499,950. The subject's assessment reflects a market value of \$1,503,157 or \$301.23 per square foot of living area, land included, when using the 2022 three year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.09 of a mile to 1.77 miles from the subject, together with a map depicting the locations of these comparables in relation to the subject. The parcels range in size from 14,360 to 32,620 square feet of land area and are improved with 2-story homes of one or more of stone, stucco, brick, and wood siding exterior construction. The dwellings range in size from 3,161 to 5,935 square feet of living area and were built from 1997 to 2018. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 506 to 1,056 square feet of building area. Four homes each have two or four fireplaces. Comparable #3 has an inground swimming pool. The comparables sold from October 2020 to August 2022 for prices ranging from \$1,475,000 to \$2,300,000 or from \$286.27 to \$466.62 per square foot of living area, including land.

The board of review submitted a brief contending the appraiser's license expired on September 30, 2021 and the appraisal includes a copy of the license, depicting an expiration date of September 30, 2021, which is prior to the dates of inspection of the subject and preparation of the appraisal. With regard to the comparables, the board of review argued only appraisal sale #4 is located in east Highland Park like the subject, close to downtown shopping and entertainment, the commuter train, and Lake Michigan, which are desirable features. The board of review further contended the appraisal sales are older homes than the subject, despite the availability of sales of newer homes. 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 an appraisal submitted by the appellant and five comparable sales presented by the board of review for the Board's consideration. The Board gives no weight to the value conclusion contained in the appraisal. The Board finds the board of review demonstrated the appraiser's license was expired when the appraisal was prepared, and this contention was not refuted by the appellant in any written rebuttal. The Board will instead consider the raw sales data presented in the appraisal, together with the board of review's comparables.

The Board gives less weight to appraisal sales #1, #2, #3, and #5, which are not located in east Highland Park like the subject, near desirable features such as shopping, entertainment, transportation, and Lake Michigan. The Board also gives less weight to appraisal sale #4 and the board of review's comparables #3 and #5, due to substantial differences from the subject in dwelling size and/or inground swimming pool amenity. Moreover, the board of review's comparable #4 sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #4, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, location and some features, although these comparables are 2-story homes compared to the subject 1-story home, have one garage compared to the subject's two garages, and have varying degrees of similarity to the subject in site size and age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$1,525,000 to \$1,700,000 or from \$286.27 to \$366.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,503,157 or \$301.23 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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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