



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

APPELLANT: John Neville  
DOCKET NO.: 23-00525.001-R-1  
PARCEL NO.: 02-09-400-036

The parties of record before the Property Tax Appeal Board are John Neville, 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:** \$28,088  
**IMPR.:** \$163,662  
**TOTAL:** \$191,750

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 2023 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 3,186 square feet of living area. The dwelling was constructed in 2000 and is approximately 23 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 637 square foot garage. The property has a 217,800 square foot site and is located in Antioch, Antioch 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 from 1.10 to 1.14 miles from the subject. The parcels range in size from 9,043 to 11,530 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 2,658 to 2,949 square feet of living area. The dwellings are 18 or 19 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 462 to 630

square feet of building area. The comparables sold from June 2022 to June 2023 for prices ranging from \$345,000 to \$420,000 or from \$127.16 to \$147.11 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,750. The subject's assessment reflects a market value of \$575,308 or \$180.57 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with photographs of the subject and the comparables. The comparables are located from 0.30 of a mile to 4.99 miles from the subject. The parcels range in size from 80,891 to 277,042 square feet of land area and are improved with 1.5-story or 2-story homes of wood or vinyl siding exterior construction ranging in size from 2,031 to 3,289 square feet of living area. The dwellings range in age from 4 to 94 years old. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 504 to 2,289 square feet of building area. Three homes each have a fireplace. Comparable #1 has an inground swimming pool and comparables #3 and #4 each have a 609 or a 4,186 square foot pole building. The comparables sold from May 2021 to December 2022 for prices ranging from \$427,700 to \$663,000 or from \$172.81 to \$221.57 per square foot of living area, including land.

The board of review also submitted a brief from the township assessor contending the appellant's comparables are located in tract subdivisions, have smaller lots than the subject, and fewer bathrooms than the subject. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 a total of seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #2 which sold less proximate in time to the assessment date than the other sales in this record.

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<sup>1</sup> Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparables #3 and #4, which have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. These most similar comparables sold for prices ranging from \$345,000 to \$450,000 or from \$127.16 to \$221.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$575,308 or \$180.57 per square foot of living area, including land, which is above the range established by the best comparable sales in this record but appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject, such as their smaller dwelling sizes compared to the subject. Based on this evidence, 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: \_\_\_\_\_

August 20, 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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