



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

APPELLANT: Donna Petroff  
DOCKET NO.: 23-00530.001-R-1  
PARCEL NO.: 02-15-301-012

The parties of record before the Property Tax Appeal Board are Donna Petroff, 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:** \$13,200  
**IMPR.:** \$151,477  
**TOTAL:** \$164,677

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 38,768 square foot site improved with a 2-story dwelling of wood siding exterior construction that contains 3,516 square feet of living area. The dwelling was built in 1994 and is approximately 29 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, a garage containing 716 square feet of building area, and a 722 square foot inground swimming pool. The property 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 a grid analysis with information on four comparable sales located within .25 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 40,154 to 52,176 square feet of land area that are improved with 2-story dwellings of wood siding exterior construction that range in size from

3,090 to 3,768 square feet of living area. The dwellings range in age from 30 to 32 years old. Each comparable features a basement, two with finished area. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 768 to 863 square feet of building area. The comparables sold from April 2021 to September 2022 for prices ranging from \$340,000 to \$635,000 or from \$110.03 to \$168.52 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,677. The subject's assessment reflects a market value of \$494,080 or \$140.52 per square foot of living area, land included, when using 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 a grid analysis with information on four comparable sales with board of review comparables #1 and #3 being the same properties as appellant's comparables #4 and #3, respectively. The comparables are located within .22 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 40,090 to 104,350 square feet of land area. The sites are improved with 2-story dwellings of wood siding exteriors that range in size from 2,616 to 4,145 square feet of living area. The dwellings range in age from 22 to 30 years old. Each dwelling features a basement, three with finished area. Each home also has central air conditioning, one or two fireplaces, and a garage ranging in size from 814 to 863 square feet of building area. The comparables sold from June 2022 to November 2023 for prices ranging from \$510,000 to \$635,000 or from \$131.66 to \$194.95 per square foot of living area, including land. In response to the appellant's evidence, the board of review argued in a memorandum that appellant's comparables are each inferior to the subject in many characteristics. Based on this argument and evidence, the board of review requested the 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 parties submitted a total of six comparable sales for the Board's consideration which includes two common comparables. After analyzing the evidence submitted, the Board gave less weight to appellant's comparables #1, #2, and #4, along with board of review comparables #1, #3, and #4 (which includes one common comparable) based on having a finished basement area which is not a feature of the subject dwelling, significantly differing dwelling and/or lot sizes,

---

<sup>1</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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

and/or sales occurring in 2021 which is more remote in time from the January 1, 2023 assessment date at issue than the remaining comparables in this record.

The Board finds the best evidence of market value to be board of review comparable sale #2 and appellant's comparable #3/board of review comparable #3 which are each located in the subject's assessment neighborhood code and are relatively similar to the subject in design, lot size, dwelling size, age, and some features. The two best comparables in this record sold in August 2022 and April 2023 for prices of \$526,000 and \$545,000 or for \$131.66 and \$173.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$494,080 or \$140.52 per square foot of living area, including land, which is below the best comparable sales in this record in terms of overall value and bracketed by the two best comparables on a per square foot of living area basis.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that sold most proximate in time to the lien date at issue and those comparables most similar in characteristics to the subject, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, 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: \_\_\_\_\_

November 19, 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

Donna Petroff, 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