



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

APPELLANT: Donna Petroff  
DOCKET NO.: 23-00531.001-R-1  
PARCEL NO.: 02-15-301-013

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 **A Reduction** 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:** \$13,281  
**IMPR.:** \$0  
**TOTAL:** \$13,281

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 an approximately 40,661 square foot vacant residential 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 0.89 of a mile to 1.12 miles from the subject. The parcels range in size from 10,890 to 40,946 square feet of land area. The comparables sold from August 2021 to August 2023 for prices ranging from \$5,000 to \$40,000 or from \$0.39 to \$0.98 per square foot of land area.

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 \$13,843. The subject's assessment reflects a market value of \$41,533 or \$1.02 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 a brief from the township assessor contending that the appellant's comparables #1 and #2 are located in an unincorporated area whereas the subject is located within the village, with comparable #1 being a long narrow parcel with limited utility and comparable #2 being a channel front parcel with half the lot in a flood zone. The board of review, through the township assessor, submitted information on four comparable sales located within the village and from 0.89 of a mile to 3.44 miles from the subject, together with plat maps depicting the locations of the subject and both parties' comparables. Comparable #1 is the same property as the appellant's comparable #3. The parcels range in size from 9,047 to 40,946 square feet of land area. The comparables sold from May 2022 to August 2023 for prices ranging from \$31,000 to \$80,000 or from \$0.98 to \$5.64 per square foot of land area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the board of review's comparables #3 and #4 which are located more distant from the subject than other sales in this record. The Board gives less weight to the appellant's comparables #1 and #2, which are dissimilarly shaped to the subject or located in a flood area unlike the subject as depicted on the plat maps presented by the board of review and not refuted by the appellant.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review's comparable #1 and the board of review's comparable #2, which are located more proximate to the subject than the other sales in this record and are more similar to the subject in features but have varying degrees of similarity to the subject in site size. These two most similar comparables sold for prices of \$31,000 and \$40,000 or \$2.54 and \$0.98 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$41,533 or \$1.02 per square foot of living area, including land, which is above the two best comparable

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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.

sales in on a total market value basis and bracketed by these comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables from the subject, the Board finds a reduction in the subject's assessment is 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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