



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

APPELLANT: Josh Boller  
DOCKET NO.: 23-00541.001-R-1  
PARCEL NO.: 02-18-400-014

The parties of record before the Property Tax Appeal Board are Josh Boller, 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:** \$18,134  
**IMPR.:** \$185,407  
**TOTAL:** \$203,541

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 parcel is improved with two buildings.<sup>1</sup> Dwelling #1 (or main house) is a one-story dwelling of brick exterior construction containing 2,660 square feet of living area. Dwelling #1 was constructed in 1976 and is approximately 47 years old. Features include a full basement with finished area, central air conditioning, three full bathrooms, two fireplaces and an attached 575 square foot garage. Dwelling #2 (or coach house) is a one-story dwelling of 750 square feet of living area of wood exterior construction built in 1976. Features include a crawl-space foundation, central air conditioning and a full bathroom with an attached 1,650 square foot garage. The property has a 12.08-acre site and is located in Antioch, Antioch Township, Lake County.

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<sup>1</sup> Details of the subject property not set forth in either parties' grid analyses have been drawn from the property record cards submitted by the board of review and not refuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales along with a brief from counsel. The brief asserted there were no sales in the subject's neighborhood. Comparables located within a mile of the subject are presented. Appellant's comparable #2 is larger than the subject and each comparable has a larger garage than reported for the subject of 1,650 square feet of building area.

The comparable parcels range in size from 8,398 to 38,350 square feet of land area and are improved with one-story dwellings of frame exterior construction. The homes range in age from 49 to 77 years old and range in size from 2,407 to 2,958 square feet of living area. Each comparable has an unfinished basement. Two comparables have central air conditioning and a fireplace. Each comparable has a garage ranging in size from 672 to 1,744 square feet of building area. The comparables sold from October 2021 to January 2023 for prices ranging from \$295,000 to \$410,000 or from \$122.56 to \$154.38 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 \$203,541. The subject's assessment reflects a market value of \$610,684 or \$179.09 per square foot of living area, land included, when applying the combined living area of the two dwellings of 3,410 square feet and using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted a memorandum from the Antioch Township Assessor, Lee D. Perry, along with photographs of the subject property, the subject's property record cards and information on six comparable sales.

In the memorandum, the appellant's description of the subject was criticized for failing to include the 750 square foot coach house, the 575 square foot garage attached to the main house and/or the 2,314 square feet of finished basement area in the main house. Moreover, the subject property has a total of four full bathrooms. The appellant's comparables were criticized by Perry noting smaller lots, fewer bathrooms, smaller basements, less basement finished area or no finish in the basement, smaller garages and lack of a coach house for each property, as compared to the subject's features.

The six board of review comparable sales are each located in Antioch and from .66 to 4.7-miles from the subject property. The parcels range in size from 3.23 to 9.51-acres and are each improved with a one-story dwelling of frame or brick exterior construction. The homes range in age from 28 to 63 years old and range in size from 1,640 to 2,414 square feet of living area. Five comparables have a basement with finished area. Each comparable has central air conditioning. The homes have from 1.5 to 3.5 bathrooms. Five comparables have one or two fireplaces and each comparable has one or two garages ranging in size from 440 to 1,250 square feet of building area. Comparable #1 has a 1,288 square foot coach house, an inground swimming pool and a flat barn. Comparables #1, #2 and #3 each have a pole building. The comparables sold

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<sup>2</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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

from April 2021 to May 2023 for prices ranging from \$425,000 to \$700,000 or from \$189.19 to \$320.12 per square foot of living area, including land.<sup>3</sup> Based on the foregoing evidence and argument, 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 parties submitted nine suggested comparable sale properties to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's comparables which each have significantly smaller parcels than the subject property and, as reported in the record, lack the same two building improvement that is present on the subject parcel. The Board has also given reduced weight to board of review comparables #4, #5 and #6 due to differences in age and/or foundation type when compared to the subject property.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 which present varying degrees of similarity to the subject. Each comparable has less land area than the subject, fewer bathrooms than the subject and less combined garage area square footage than the subject necessitating adjustments to make the comparables more equivalent to the subject property. These most similar comparables sold from April 2021 to February 2023 for prices ranging from \$499,000 to \$700,000 or from \$189.19 to \$320.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$610,684 or \$179.09 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 overall market value and below the range on a per-square-foot of living area basis which appears to be logical given necessary adjustments to the comparables for newer ages, differences in total living area square footage, number of bathrooms and/or other amenities when compared to the subject. Based on this evidence and after a thorough consideration of adjustments to the best comparables, the Board finds a reduction in the subject's assessment is not justified.

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<sup>3</sup> As to board of review comparable #1, the board of review calculation of \$290.22 per square foot of living area, only reflect the main house. The Board finds the main house and coach house have a combined living area of 3,700 square feet for a sales price of \$189.19 per square foot of living area, including land.

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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