



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

APPELLANT: Richard Eastman  
DOCKET NO.: 23-00542.001-R-1  
PARCEL NO.: 02-18-401-021

The parties of record before the Property Tax Appeal Board are Richard Eastman, 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:** \$14,238  
**IMPR.:** \$117,709  
**TOTAL:** \$131,947

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 two-story dwelling of wood siding exterior construction with 2,890 square feet of living area. The dwelling was constructed in 2002 and is approximately 21 years old. Features include a basement with finished area, central air conditioning, a fireplace and a 525 square foot garage. The property has a 20,909 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 along with a brief. The brief contends that there were no sales within the subject's neighborhood and that the comparables are within .5 of a mile from the subject. Counsel further asserted comparable #2 has a larger basement than the subject and two comparables have larger garages than the subject. The three comparables in the grid analysis have sites ranging in size from 10,158 to 21,240 square feet of

land area that are improved with two-story dwellings of wood siding exterior construction containing from 2,760 to 2,928 square feet of living area. The dwellings were 29 to 33 years old. The comparables have basements, central air conditioning, one fireplace and a garage ranging in size from 400 to 681 square feet of building area. The comparables sold from March to October 2022 for prices ranging from \$319,900 to \$379,900 or from \$115.91 to \$134.34 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 \$131,947. The subject's assessment reflects a market value of \$395,881 or \$136.98 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 data prepared by the Antioch Township Assessor, Lee D. Perry, namely, a memorandum, the subject's property record card and information on seven comparable sales, where board of review comparable #4 is the same property as appellant's comparable #3.

In the memorandum, the appellant's description of the subject was criticized for failing to include the 704 square feet of finished basement area. The appellant's comparables were also criticized by Perry noting smaller lots, older dwellings, smaller basements, and/or no basement finish, as compared to the subject.

The board of review comparable sales are each located in Antioch and from .27 to .68 of a mile from the subject property. The parcels range in size from 9,498 to 21,323 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes range in age from 19 to 30 years old and range in size from 2,174 to 3,000 square feet of living area. Each comparable has a basement, four of which have finished area. Each comparable has central air conditioning. Six comparables have one or two fireplaces and each comparable has a garage ranging in size from 400 to 769 square feet of building area. The comparables sold from May 2022 to July 2023 for prices ranging from \$350,000 to \$435,000 or from \$131.78 to \$174.21 per square foot of living area, including land. 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.

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

The parties presented a total of ten comparable sales, one of which was common to both parties, in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables and board of review comparables #3, #4 and #5, which includes the common property, due to the lack of finished basement area, which differs from the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #6 and #7 as these comparables present varying degrees of similarity to the subject, but each of which have finished basement area, like the subject. These most similar comparables sold for prices ranging from \$405,000 to \$435,00 or from \$140.00 to \$174.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$395,881 or \$136.98 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall market value and on a per-square-foot basis. Based on this evidence and after considering necessary adjustments to the best comparable sales for differences in age, dwelling size, garage size and/or other features when compared to the subject, the Board finds a reduction in the subject's assessment due to alleged overvaluation 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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