



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

APPELLANT: Charla Hagel  
DOCKET NO.: 23-00783.001-R-1  
PARCEL NO.: 07-31-307-007

The parties of record before the Property Tax Appeal Board are Charla Hagel, 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:** \$23,383  
**IMPR.:** \$208,389  
**TOTAL:** \$231,772

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 3,577 square feet of living area. The dwelling was built in 2015 and is approximately 8 years old. Features of the home include a partially finished basement,<sup>1</sup> central air conditioning, one fireplace, 5.5 bathrooms,<sup>2</sup> and an 816 square foot garage. The property has an approximately 39,340 square foot site and is located in Grayslake, Warren Township, Lake County.

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<sup>1</sup> The best evidence of the subject's basement finish was found in the property record card presented by the board of review which was unrefuted by the appellant in rebuttal.

<sup>2</sup> The board of review's evidence is internally inconsistent with the grid and property record card indicating a different bathroom count for the subject. Both parties' grids have the same bathroom count, therefore the Board finds the subject has 5.5 bathrooms.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales with different assessment neighborhood codes than the subject property and from 1.27 to 1.83 miles from the subject. The comparables have sites ranging in size from 8,276 to 17,424 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 2,977 to 3,549 square feet of living area. The dwellings are either 22 or 28 years old. Each comparable has an unfinished basement, central air conditioning, either 2.5 or 3.5 bathrooms, and a garage that ranges from 441 to 714 square feet of building area. Two comparables each have one fireplace. The properties sold from February 2022 to January 2023 for prices ranging from \$405,000 to \$427,000 or from \$120.32 to \$142.76 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$231,772. The subject's assessment reflects a market value of \$695,386 or \$194.40 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales with the same assessment neighborhood codes as the subject property and located within 0.42 of a mile from the subject. The comparables have sites that range in size from 41,210 to 45,750 square feet of land area. These comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,380 to 3,635 square feet of living area. The dwellings range from 36 to 48 years old. Each comparable has a basement, one of which has finished area, central air conditioning, either one or two fireplaces, from 3.0 to 4.5 bathrooms, and a garage that ranges in size from 429 to 759 square feet of building area. The properties sold in either August 2021 or April 2023 for prices ranging from \$396,000 to \$585,000 or from \$160.94 to \$172.97 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales for the Board's consideration, each of which is a significantly older home than the subject. Nevertheless, the Board gives less weight to the appellant's comparable #3 as well as board of review comparables #2 and #3 which are

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<sup>3</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 not published figures for tax year 2023.

significantly smaller homes than the subject. Additionally, board of review comparables #2 and #3 sold in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, despite their remote locations relative to the subject, as well as board of review comparable #1 which sold proximate in time to the subject's assessment date and are overall more similar to the subject in design, dwelling size, and most features. These properties sold for prices ranging from \$405,000 to \$585,000 or from \$120.32 to \$160.94 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$695,386 or \$194.40 per square foot of living area, land included, which falls above the range established by the best comparable sales in the record. The subject's higher estimated market value based on its assessment is logical considering its newer age, larger dwelling size, larger garage size, and/or other differences in features/amenities when compared to the three best comparables. Based on the record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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: \_\_\_\_\_

October 15, 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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