



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

APPELLANT: Steve Demos  
DOCKET NO.: 23-00798.001-R-1  
PARCEL NO.: 08-21-215-009

The parties of record before the Property Tax Appeal Board are Steve Demos, 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:** \$9,874  
**IMPR.:** \$96,774  
**TOTAL:** \$106,648

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 8,464 square foot site improved with two detached duplex dwellings with aluminum siding exteriors.<sup>1</sup> House #1 is a 2-story, multi-family dwelling with 1,428 square feet of living area and was built in 1901. This home features an unfinished full basement and 1.5 bathrooms. House #2, undisclosed by the appellant, is a 2-story, multi-family dwelling with 2,898 square feet of living area and was built in 1901. The home has a full basement, 3.0 bathrooms, and an attached garage with 572 square feet of building area. The property is located in Waukegan, Waukegan Township, Lake County.

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<sup>1</sup> The best description of the subject property was gleaned from the evidence presented by the board of review which included property record cards with schematic drawings, comments in the grid, and an aerial photograph of the subject property. The appellant did not refute this evidence in rebuttal.

The appellant contends overvaluation as the basis of the appeal; however, the appellant only provided a sales analysis associated with the smaller of the two houses located on the subject parcel. The appellant submitted information on three comparable sales improved with 2-story dwellings of wood frame construction ranging in size from 1,248 to 1,552 square feet of living area. The homes are either 114 or 123 years old. Each comparable has an unfinished basement. Comparable #3 also features a garage with 252 square feet of building area. These properties are located in different assessment neighborhood codes than the subject and within 0.49 of a mile from the subject. The properties have sites ranging in size from 2,962 to 6,273 square feet of land area. The sales occurred from January 2022 to February 2023 for prices ranging from \$113,500 to \$175,000 or from \$73.13 to \$128.30 per square foot of living area, land included.

The counsel for the appellant asserted that comparable #2 was the only like kind sale in the subject's neighborhood and two nearby comparables were included. Counsel also noted that comparable #2 was a recent rehab and provided a Multiple Listing Service (MLS) sheet in support. The MLS sheet also disclosed this comparable to be a two-unit dwelling. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$53,307.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,648. The subject's assessment reflects a market value of \$319,976 or \$73.97 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup> The total assessment reflects the two individual assessments for the two houses situated on the parcel. The Board notes that neither party provided the assessment detail for House #1 which is under appeal.

The board of review noted on its grid analysis that the subject was comprised of two detached duplex dwellings (4 total units) totaling 4,326 square feet. The board of review also submitted copies of the subject's property record cards that described each of the homes located on the subject parcel. In support of its contention of the correct assessment, the board of review submitted the same information on the same three comparable sales that were submitted by the appellant and previously described. The board of review reflected in its grid for the subject the total square footage for the two houses of 4,326 square feet of living 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). Based on the limited evidence in this record, 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>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 drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

The parties' submitted the same three comparable sales for the Board's consideration. The Board finds the three comparables sold proximate in time to the subject's January 1, 2023 assessment date at issue and are similar to House #1 in age, dwelling size, and most features. The properties sold from January 2022 to February 2023 for prices ranging from \$113,500 to \$175,000 or from \$73.13 to \$128.30 per square foot of living area, land included. The subject's assessment reflects a market value of \$319,976 or \$73.97 per square foot of living area, land included, which falls above the range established by the comparable sales in this record on an overall market value basis but within the range on a price per square foot basis. However, the subject's higher estimated market value, based on its assessment, is logical considering it has two detached duplex dwellings (improvements) totaling 4,326 square feet of living area. Therefore, based on this evidence, the Board finds that the appellant did not demonstrate that the subject property is overvalued and, therefore, 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

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