



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sidney Mathias  
DOCKET NO.: 23-01468.001-R-1  
PARCEL NO.: 16-16-305-032

The parties of record before the Property Tax Appeal Board are Sidney Mathias, 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:** \$108,676  
**IMPR.:** \$182,561  
**TOTAL:** \$291,237

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 1-story dwelling of brick exterior construction with 3,489 square feet of living area. The dwelling is approximately 27 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 506 square foot garage. The property is located in Highland Park, West Deerfield 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 within .31 of a mile from the subject. The comparables are described as 1-story dwellings that range in size from 3,494 to 3,918 square feet of living area. The dwellings were 27 to 29 years old. Each home has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from

---

<sup>1</sup> The board of review submitted the subject's property record card that disclosed it has 2,361 square feet of finished basement area which was not refuted by the appellant in rebuttal.

476 to 827 square feet of building area. The comparables sold from September 2021 to April 2022 for prices ranging from \$780,000 to \$1,125,000 or from \$223.24 to \$307.55 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 \$291,237. The subject's assessment reflects a market value of \$873,798 or \$250.44 per square foot of living area, land included, when using the statutory level of assessment.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .40 of a mile of the subject, where comparable #1 is the same sale as appellant's comparable #3. The comparables are described as 1-story or 2-story dwellings of brick exterior construction that range in size from 3,658 to 4,731 square feet of living area. The homes were 28 to 32 years old. The comparables have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 827 to 960 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables sold from March 2022 to March 2023 for prices ranging from \$1,125,000 to \$1,400,000 or from \$285.35 to \$307.55 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 five comparables sales for the Board's consideration which includes the parties' common comparable. The Board gave less weight to board of review comparables #2 and #3 which are significantly larger 2-story dwellings with inground swimming pools when compared to the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparables which includes the parties' common comparable. These comparables are more similar to the subject in location, design, age, dwelling size, and some features except for each comparable lacks finished basement area and one comparable has a significantly larger garage when compared to the subject. The comparables sold for prices ranging from \$780,000 to

---

<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 yet to publish figures for tax year 2023.

\$1,125,000 or from \$223.24 to \$307.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$873,798 or \$250.44 per square foot of living area, including land, which falls within the value range established by the best comparable sales in this record. After considering any necessary 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 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: \_\_\_\_\_

C E R T I F I C A T I O N

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:

September 17, 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**

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

**APPELLANT**

Sidney Mathias, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

**COUNTY**

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085