



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

APPELLANT: Gregory Foss  
DOCKET NO.: 23-01621.001-R-1  
PARCEL NO.: 16-34-302-031

The parties of record before the Property Tax Appeal Board are Gregory Foss, 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:** \$70,728  
**IMPR.:** \$287,491  
**TOTAL:** \$358,219

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 containing 4,071 square feet of living area. The dwelling was constructed in 2020 and is approximately 3 years old. Features of the home include a 1,920 square foot basement with 1,536 square feet of finished area, central air conditioning, one fireplace, 4½ bathrooms, and an attached garage with 804 square feet of building area.<sup>1</sup> The property has a 20,068 square foot site located in Highland Park, Moraine 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 improved with two-story dwellings

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<sup>1</sup> The board of review submitted a copy of the subject's property record card disclosing the home has a full basement with 1,920 square feet and an attached garage with 804 square feet of building area, which was not refuted by the appellant in rebuttal.

that range in size from 3,444 to 4,600 square feet of living area. The dwellings range in age from 16 to 24 years old. Each property has a basement with finished area, central air conditioning, one fireplace, 3½ or 5½ bathrooms, and a garage ranging in size from 441 to 681 square feet of building area. The comparables have sites ranging in size from 3,659 to 17,777 square feet of land area and are located from approximately .41 to .79 of a mile from the subject property. The sales occurred from March 2022 to September 2022 for prices ranging from \$839,999 to \$921,000 or from \$200.22 to \$261.32 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$351,428.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$358,219. The subject's assessment reflects a market value of \$1,074,764 or \$264.01 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings that range in size from 3,474 to 4,244 square feet of living area.<sup>2</sup> The homes range in age from 6 to 24 years old. Each property has a full basement with finished area, central air conditioning, one or two fireplaces, 4½ bathrooms, and a garage ranging in size from 441 to 816 square feet of building area. The comparables have sites ranging in size from 3,746 to 19,847 square feet of land area and are located from approximately .15 to .42 of a mile from the subject property. The sales occurred from June to December 2022 for prices ranging from \$1,100,000 to \$1,300,000 or from \$270.97 to \$340.58 per square foot of living area, including land.

### **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 information on six comparable sales to support their respective positions. The comparables are located within .79 of a mile from the subject property and are improved with homes similar to the subject's two-story design but vary from the subject property in size and age. Each of the appellant's comparables and board of review comparables #1 and #2 are from 12 to 20 years older than the subject dwelling suggesting these comparables would require upward adjustments to make them more equivalent to the subject in age. Appellant's comparables #2 and #3 along with board of review comparable #3 have significantly smaller sites than the subject indicating that these three comparables would require upward adjustments to make these properties more similar to the subject in land area. The six comparables submitted by the parties sold in 2022 for prices ranging from \$839,999 to \$1,300,000 or from \$200.22 to \$340.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,074,764 or \$264.01 per square foot of living area, including land, which is within the

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<sup>2</sup> The board of review described the comparables have an exterior construction of BR or SU.

range established by the comparable sales in this record and is well supported after considering the suggested adjustments to make the comparables more equivalent to the subject property. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: \_\_\_\_\_

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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