



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

APPELLANT: Jean-Francois Latour  
DOCKET NO.: 23-01624.001-R-1  
PARCEL NO.: 16-34-412-032

The parties of record before the Property Tax Appeal Board are Jean-Francois Latour, 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:** \$70,601  
**IMPR.:** \$306,297  
**TOTAL:** \$376,898

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 5,662 square feet of living area. The dwelling was constructed in 1987 and is approximately 36 years old but has an effective construction date of 1998. Features of the home include a basement with 1,433 square feet of finished recreation room area, central air conditioning, two fireplaces, 4½ bathrooms, and two attached garages with a combined 1,143 square feet of building area.<sup>1</sup> The property has a 19,832 square foot site located in Highland Park, Moraine Township, Lake County.

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having two fireplace openings and one stack. The property record card also indicated the home has an effective construction date of 1998 as it was remodeled in 2021. Neither of these characteristics were not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales composed of two-story dwellings that range in size from 4,718 to 5,280 square feet of living area. The homes range in age from 30 to 46 years old. Each property has a basement with finished area, central air conditioning, one fireplace, 4½ or 5½ bathrooms, and a garage ranging in size from 572 to 858 square feet of building area. The comparables have sites ranging in size from 14,070 to 25,387 square feet of land area. The comparables are located from approximately .08 to 1.80 miles from the subject property and comparable #3 has the same assessment neighborhood code as the subject property. The sales occurred from April 2022 to September 2023 for prices of \$762,500 and \$1,150,000 or from \$161.92 to \$225.05 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$371,767.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$376,898. The subject's assessment reflects a market value of \$1,130,807 or \$199.72 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with board of review comparable #1 being the same property as appellant's comparable sale #3. The comparables are composed of two-story dwellings of brick exterior construction that range in size from 4,854 to 6,598 square feet of living area. The homes range in age from 32 to 58 years old. Each property has a basement with finished area, central air conditioning, from one to three fireplaces, 3½ to 5½ bathrooms, and a garage ranging in size from 528 to 1,118 square feet of building area. Comparable #2 also has an inground swimming pool. These properties have sites ranging in size from 13,495 to 60,606 square feet of land area. The comparables are located from approximately .08 to .83 of a mile from the subject property with comparables #1 and #2 having the same assessment neighborhood code as the subject property. The sales occurred from April 2021 to March 2022 for prices ranging from \$1,150,000 to \$1,714,770 or from \$225.05 to \$259.89 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 five comparable sales to support their respective positions with one comparable being a duplicate. The Board gives less weight to appellant's comparable

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<sup>2</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

sale #1 as the price appears to be an outlier that is approximately 28% below the price of the next lowest comparable sale on a per square foot of living area basis. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in size, land area, and the fact the property has an inground swimming pool, a feature the subject does not have. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 as well as board of review comparable sales #1 and #3, which includes the duplicate comparable submitted by the parties. These comparables sold for prices ranging of \$1,150,000 and \$1,172,500 or from \$217.80 to \$241.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,130,807 or \$199.72 per square foot of living area, including land, which is below the range established by the best comparable sales in this record, supporting the conclusion the subject property is not overvalued. 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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