



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

APPELLANT: Julie Kali
DOCKET NO.: 23-01913.001-R-1
PARCEL NO.: 16-05-102-007

The parties of record before the Property Tax Appeal Board are Julie Kali, 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: \$148,692
IMPR.: \$275,007
TOTAL: \$423,699

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 brick exterior construction with 4,856 square feet of living area.¹ The dwelling was constructed in 1989 and is approximately 34 years old. Features of the home include a basement with finished area, central air conditioning, four fireplaces, and a 3-car garage with 888 square feet of building area. The property has a 64,904 square foot, or approximately 1.49 acre, site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of

¹ The Board finds the best evidence of dwelling size is found in the appellant's appraisal which includes a sketch with measurements of the subject home that are more detailed than the sketch with measurements found in the subject's property record card presented by the board of review.

\$1,070,000 as of January 1, 2023. The appraisal was prepared by William Grba, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected six comparable sales located from 1.10 to 2.30 miles from the subject. The parcels range in size from 20,800 square feet to 2.64 acres of land area and are improved with “traditional” or “Georgian” style homes ranging in size from 3,939 to 5,020 square feet of living area. The dwellings range in age from 22 to 58 years old. Each comparable has a basement with finished area, central air conditioning, two to five fireplaces, and from a 2-car to a 5-car garage. The comparables sold from December 2021 to August 2022 for prices ranging from \$959,000 to \$1,287,000 or from \$226.87 to \$289.87 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$1,044,500 to \$1,269,450. The appraiser concluded a value for the subject of \$1,070,000 as of January 1, 2023.

Based on this evidence the appellant requested a reduction in the subject’s assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$423,699. The subject's assessment reflects a market value of \$1,275,050 or \$262.57 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.41 of a mile from the subject. The parcels range in size from 46,174 to 60,548 square feet of land area and are improved with 1-story or 2-story homes of brick exterior construction ranging in size from 4,256 to 5,178 square feet of living area. The dwellings are 34 or 35 years old. Each comparable has a basement, two of which have finished area, central air conditioning, two or four fireplaces, and a garage ranging in size from 736 to 936 square feet of building area. The comparables sold from January to May 2022 for prices ranging from \$1,125,000 to \$1,392,000 or from \$264.33 to \$269.22 per square foot of living area, including land. 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 appellant submitted an appraisal and the board of review submitted three comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser selected comparables located more than one mile from the subject when sales more proximate to the subject in location were available as

demonstrated by the board of review's comparables. The Board also gave less weight to the board of review's comparable #2 which is a 1-story home compared to the subject's 2-story home.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which sold proximate in time to the assessment date and are similar to the subject in design, dwelling size, age, location, and features. These comparables sold for prices of \$1,250,000 and \$1,392,000 or \$269.22 and \$268.83 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,275,050 or \$262.57 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and below the best comparables on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: _____

May 20, 2025



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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