



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

APPELLANT: Matthew Larson  
DOCKET NO.: 23-01960.001-R-1  
PARCEL NO.: 16-36-118-036

The parties of record before the Property Tax Appeal Board are Matthew Larson, 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:** \$50,107  
**IMPR.:** \$80,922  
**TOTAL:** \$131,029

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 one-story dwelling of wood siding exterior construction with 950 square feet of living area.<sup>1</sup> The dwelling was constructed in 1949 and is approximately 74 years old. The dwelling has a reported effective age of 1999 due to remodeling in 2021. Features of the home include a basement with 700 square feet of finished area, central air conditioning, 2 bathrooms and a 440 square foot garage. The property has an approximately 5,213 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that have the same assessment neighborhood code as the subject. The comparables

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<sup>1</sup> Additional descriptive details about the subject are found in the subject's property record card provided by the board of review, which were not refuted by the appellant.

are improved with one-story dwellings ranging in size from 808 to 967 square feet of living area. The dwellings are from 64 to 100 years old. Eight comparables have a basement, four of which have finished area. Six comparables have central air conditioning, three comparables each have a fireplace and eight comparables each have a garage ranging in size from 276 to 528 square feet of building area. The comparables have improvement assessments ranging from \$44,164 to \$76,726 or from \$52.33 to \$81.97 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$63,214 or \$66.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,029. The subject property has an improvement assessment of \$80,922 or \$85.18 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction containing 984 or 1,064 square feet of living area. The dwellings are 71 and 94 years old, respectively. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage with either 216 or 264 square feet of building area. The comparables have improvement assessments of \$81,745 and \$90,336 or \$83.07 and \$84.90 per square foot of living area.

The board of review asserted that the subject property was purchased in 2019 needing extensive work. A building permit was applied for in September 2019 for remodeling and an 85 square foot addition with an estimated construction cost of \$110,000. A copy of the building permit depicts the application was approved and issued in October 2019 for alterations/addition, noting interior remodel and small addition of 84.54 square feet. The property record card indicated that the subject dwelling had new construction, an addition, basement finish, central air conditioning and a four fixture bathroom for the 2022 tax year. The board of review argued the subject is superior to all comparables submitted.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 eleven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3, #4, #6, #7 and #8, as well as board of review comparable #2 due to their lack of basement finish and/or they were built 20 or 26 years

prior to the subject's original construction date of 1949. Additionally, the appellant's comparables #4, #6 and #8 lack central air conditioning and/or a garage, both features of the subject.

The Board finds the appellant's comparables #1, #5 and #9, along with board of review comparable #1 are similar to the subject in location, dwelling size, design and some features. These four comparables also have construction dates that are more similar to the subject, however the subject has a considerably newer effective age due to the recent remodeling and addition, which was not refuted by the appellant, suggesting upward adjustments would be necessary to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$54,167 to \$90,336 or from \$67.04 to \$84.90 per square foot of living area. The subject's improvement assessment of \$80,922 or \$85.18 per square foot of living area falls within the range established by the best comparables in the record in terms of total improvement assessment but above the comparables on a per square foot basis, which appears to be logical given the subject's newer effective age due to the recent renovations. Therefore, based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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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