



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

APPELLANT: Andrew Lucas  
DOCKET NO.: 23-02010.001-R-1  
PARCEL NO.: 16-15-105-028

The parties of record before the Property Tax Appeal Board are Andrew Lucas, the appellant(s), by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$45,847  
**IMPR.:** \$117,156  
**TOTAL:** \$163,003

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 and wood siding exterior construction with 1,984 square feet of living area. The dwelling was constructed in 1985 and is 38 years old. Features of the home include a basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 11,406 square foot site and is 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 four comparable sales located within .64 of a mile from the subject. The comparables have sites ranging in size from 7,350 to 13,300 square feet of land area and are improved with 1-story or 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,834 to 2,967 square feet of living area. The dwellings were built from 1962 to 1973 and have basements, three of which with finished area.

Each home has central air conditioning, one fireplace, and a garage ranging in size from 350 to 609 square feet of building area. The comparables sold from January to December 2022 for prices ranging from \$390,000 to \$645,000 or from \$208.97 to \$219.84 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 \$163,003. The subject's assessment reflects a market value of \$489,058 or \$246.50 per square foot of living area, land included, when using the statutory level of assessment.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within .52 of a mile from the subject. The comparables have sites ranging in size from 8,155 to 16,524 square feet of land area and are improved with 1-story, 1.75-story, or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,778 to 2,228 square feet of living area. The dwellings are 56 to 83 years old and have basements, three of which have finished area. Each home has central air conditioning and a garage ranging in size from 420 to 546 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold in June 2022 and April 2023 for prices ranging from \$525,000 to \$600,000 or \$248.42 to \$300.90 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 eight comparables sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #3 and #4 as well as board of review comparable #4 due to differences in style and/or dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #2 along with board of review comparables #1, #2 and #3 which are more similar in location, style, dwelling size, and some features. However, all are significantly older dwellings than the subject suggesting upward adjustments are necessary to make them more equivalent to the subject. Conversely, three comparables have finished basement area unlike the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. The comparables sold from January 2022 to April 2023 for prices ranging from \$390,000 to \$550,000

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<sup>1</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.

or from \$212.65 to \$300.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$489,058 or \$246.50 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparable sales 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: \_\_\_\_\_

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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COUNTY

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