



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

APPELLANT: Michael Croswhite  
DOCKET NO.: 23-02506.001-R-1  
PARCEL NO.: 15-14-100-068

The parties of record before the Property Tax Appeal Board are Michael Croswhite, the appellant; 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:** \$56,960  
**IMPR.:** \$100,870  
**TOTAL:** \$157,830

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 brick and frame exterior construction with 2,080 square feet of living area. The dwelling was constructed in 1947 and is approximately 76 years old. Features of the home include a part crawl space and part concrete slab foundation, central air conditioning, two fireplaces, a 480 square foot garage and a 750 square foot greenhouse.<sup>1</sup> The property has an approximately 48,787 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable properties that are located from .3 of a mile to 2.5 miles from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 15,501 to 60,555 square

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<sup>1</sup> The board of review provided a property information printout for the subject revealing the subject property has a greenhouse, which was not refuted by the appellant in rebuttal.

feet of land area. The comparables are improved with one-story or two-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 1,921 to 4,027 square feet of living area.<sup>2</sup> The dwellings are from 14 to 67 years old. Two comparables each have a basement with finished area. Eight comparables have central air conditioning, eight comparables each have one to three fireplaces and each comparable has a garage ranging in size from 400 to 1,312 square feet of building area. The comparables sold from March 2021 to October 2023 for prices ranging from \$340,000 to \$799,900 or from \$171.08 to \$200.42 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$145,693, which would reflect a market value of \$437,123 or \$210.16 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,830. The subject's assessment reflects a market value of \$473,537 or \$227.66 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on two comparable properties that are located within approximately .66 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #2.<sup>4</sup> The comparables have sites containing 20,473 or 20,909 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction containing 1,817 or 2184 square feet of living area. The dwellings were built in 1955 or 1966. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and either a 440 or a 462 square foot garage. The comparables sold in September 2022 and July 2023 for prices of \$570,000 and \$549,000 or for \$260.99 and \$302.15 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that board of review comparable #1 has a basement with finished area and additional storage, and board of review comparable #2 has a basement with additional storage space including a laundry room, whereas the subject has a slab foundation with limited space and closet space. The appellant also provided a grid analysis with information on four additional comparables that have sale dates that occurred in 2024. The Board finds, however, that the new sales are improper rebuttal evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from

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<sup>2</sup> The appellant provided a sketch for comparable #2 indicating that the square footage of this dwelling that is depicted in the grid analysis was estimated at 2,875 square feet of living area.

<sup>3</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.

<sup>4</sup> The Board finds the best evidence of dwelling size for the parties' common comparable was provided by the board of review, since the appellant reported an estimated size of the dwelling.

submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)).

Pursuant to this rule, the Property Tax Appeal Board will give no consideration to the new comparables submitted by the appellant in rebuttal in determining the correct assessment of the subject property.

### **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 ten comparable sales for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparables #1, #3, #4, #6, #7, #8 and #9 due to differences from the subject in dwelling size and/or they are located more than one mile away from the subject. The Board has also given less weight to the appellant's comparable #5 due to its dissimilar two-story design, when compared to the subject's one-story design and the dwelling is 62 years newer than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the comparables submitted by the board of review, including the common comparable, which are overall more similar to the subject in location, dwelling size and design. However, the Board finds these two comparable dwellings are either 8 or 19 years newer than the subject dwelling and have basement foundations and/or basement finish, unlike the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Conversely, the comparables each lack a greenhouse and have substantially smaller site sizes, when compared to the subject, suggesting upward adjustments would be necessary for these differences. Nevertheless, these two comparables sold in September 2022 and July 2023 for prices of \$570,000 and \$549,000 or for \$260.99 and \$302.15 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$473,537 or \$227.66 per square foot of living area, including land, which is less than the two best comparables in the record. Based on this record and after considering 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: January 21, 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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