



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

APPELLANT: Lorraine Alexander  
DOCKET NO.: 23-02522.001-R-1  
PARCEL NO.: 16-21-207-013

The parties of record before the Property Tax Appeal Board are Lorraine Alexander, the appellant, by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. in Chicago; 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:** \$105,267  
**IMPR.:** \$202,439  
**TOTAL:** \$307,706

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 1-story ranch style dwelling of brick exterior construction with 3,207 square feet of living area.<sup>1</sup> The dwelling was constructed in 1990 and is approximately 33 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a 2-car garage with 572 square feet of building area. The property has an 8,000 square foot site and is located in Highland Park, 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 \$830,000

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which contains a more detailed sketch with measurements of the subject home than was provided by the board of review in the subject's property record card.

as of January 1, 2023. The appraisal was prepared by Roland Statulevicius, an associate real estate trainee appraiser, and Michael Hobbs, a certified residential real estate appraiser, to determine market value as of January 1, 2023.

Under the sales comparison approach, the appraisers selected four comparable sales located within 0.46 of a mile from the subject. The parcels range in size from 8,063 to 39,335 square feet of land area and are improved with ranch or traditional style homes ranging in size from 2,803 to 3,967 square feet of living area. The dwellings range in age from 18 to 33 years old. Each home has a basement, three of which have finished area, central air conditioning, and from a 2-car to a 4-car garage. The comparables sold from March to November 2022 for prices ranging from \$750,000 to \$950,000 or from \$189.06 to \$294.33 per square foot of living area, including land. The appraisers adjusted comparable #2 for sale or financing concessions and then adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$764,000 to \$856,000. The appraisers concluded a value for the subject of \$830,000 as of January 1, 2023.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$251,639 in the appeal petition, which would reflect a market value of \$754,992 when applying the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$307,706. The subject's assessment reflects a market value of \$925,989 or \$288.74 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 four comparable sales located within 0.56 of a mile from the subject. Comparables #1 and #4 are the same sales as appraisal sales #1 and #3, respectively. The board of review submitted a map depicting the locations of both parties' comparables in relation to the subject, noting that appraisal sales #2 and #4 are located in a different subdivision than the subject. The board of review argued the appraisers did not select the board of review's comparables #2 and #3, which are 2022 sales located within the subject's subdivision. The board of review's comparables range in site size from 8,064 to 15,899 square feet of land area and are improved with 1-story homes of brick or Dryvit exterior construction. The dwellings range in size from 2,803 to 3,658 square feet of living area and range in age from 28 to 33 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 483 to 827 square feet of building area. The comparables sold from April to October 2022 for prices ranging from \$825,000 to \$1,125,000 or from \$276.16 to \$361.77 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

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<sup>2</sup> In a brief the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

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 presented an appraisal and the board of review submitted four comparable sales, two of which are common to the appraisal sales, in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraisers selected two comparables located outside the subject's subdivision when two sales within the subdivision that sold proximate to the assessment date were available and were presented by the board of review. Moreover, the two comparables outside the subject's subdivision are less similar to the subject in site size than the comparables within the subject's subdivision, requiring adjustments for site size. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales presented in the appraisal and by the board of review.

The record contains a total of six comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appraisal sales #2 and #4, which are less similar to the subject in site size and location than the other sales in this record. The Board also gives less weight to the appraisal sale #1/board of review's comparable #1 and the board of review's comparable #2, which are less similar to the subject in dwelling size, garage size, and/or basement finish than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparable #3 and the appraisal sale #3/board of review's comparable #4, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and features. These comparables sold for prices of \$950,000 and \$1,090,000 or \$276.16 and \$361.77 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$925,989 or \$288.74 per square foot of living area, including land, which is below the two best comparable sales in terms of total market value and bracketed by 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: June 17, 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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