



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

APPELLANT: Jessica Morrell  
DOCKET NO.: 24-00600.001-R-1  
PARCEL NO.: 16-09-106-004

The parties of record before the Property Tax Appeal Board are Jessica Morrell, 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:** \$107,708  
**IMPR.:** \$94,880  
**TOTAL:** \$202,588

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 2024 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 dwelling of brick exterior construction with 2,044 square feet of living area.<sup>1</sup> The dwelling was constructed in 1956 and is approximately 68 years old. Features of the home include a basement, a fireplace, and a 280 square foot garage. The property has a 20,532 square foot 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 information on three comparable sales located within six blocks of the subject. The parcels range in size from 20,045 to 21,802 square feet of land area and are improved with 1-story or 2-story homes of brick or brick and siding exterior construction ranging

---

<sup>1</sup> The parties differ regarding dwelling size. The Board finds the best evidence of dwelling size is found in the board of review's evidence which includes a sketch with measurements of the subject home and was not refuted by the appellant.

in size from 3,296 to 5,663 square feet of living area. The dwellings were built from 1955 to 1976. Each home has a basement, one of which is a walkout and one of which has 200 square feet of finished area. Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 560 to 864 square feet of building area. The comparables sold from June 2024 to February 2025 for prices ranging from \$700,000 to \$850,000 or from \$141.27 to \$212.38 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$170,380 which would reflect a market value of \$511,191 or \$250.09 per square foot of living area, including land, when applying 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 \$202,588. The subject's assessment reflects a market value of \$607,825 or \$297.37 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.46 of a mile from the subject. The parcels range in size from 20,000 to 34,410 square feet of land area and are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,841 to 2,040 square feet of living area. The dwellings are 68 or 72 years old. Two homes have a basement with 410 or 990 square feet of finished area. Each comparable has central air conditioning and one or three fireplaces. Two comparables each have a 440 square foot garage. The comparables sold from March 2023 to February 2024 for prices ranging from \$543,000 to \$925,000 or from \$274.24 to \$502.44 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 record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to substantial differences from the subject in dwelling size. Moreover, the appellant's comparables #2 and #3 are 2-story homes compared to the subject 1-story home and sold more than a year after the January 1, 2024 assessment date. The appellant's comparable #2 is also a significantly newer home than the subject.

---

<sup>2</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 2024.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the January 1, 2024 assessment date and are more similar to the subject in dwelling size, age, location, and features. However, these comparables have central air conditioning unlike the subject, two comparables have larger garages than the subject and finished basement area unlike the subject, and one comparable has a larger site than the subject, suggesting downward adjustments to these comparables for these features would be needed to make them more equivalent to the subject. One comparable lacks a basement and a garage which are features of the subject, suggesting upward adjustments to this comparable for these features would be needed to make it more equivalent to the subject. These most similar comparables sold for prices ranging from \$543,000 to \$925,000 or from \$274.24 to \$502.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$607,825 or \$297.37 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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: \_\_\_\_\_

September 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jessica Morrell  
331 Greenwood Avenue  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085