



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

APPELLANT: Sierra Gross  
DOCKET NO.: 24-00606.001-R-1  
PARCEL NO.: 16-15-118-022

The parties of record before the Property Tax Appeal Board are Sierra Gross, 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:** \$38,219  
**IMPR.:** \$238,420  
**TOTAL:** \$276,639

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 two-story dwelling of brick and frame exterior construction with 2,602 square feet of living area.<sup>1</sup> The dwelling was constructed in 1994 and has an effective age of 2003. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and a 624 square foot garage. The property has a 7,885 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 an appraisal and information on three comparable sales. The comparables are located within .32 of a mile of the subject and are within the subject's subdivision. The comparables consist of two-story dwellings of varying exterior construction ranging in size from 2,446 to 3,980 square feet of living area. The homes were built in either 1994 or 1995. Each

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<sup>1</sup> The Board finds the appraisal, which contains a more detailed property sketch with measurements, to be the best evidence of dwelling size in the record.

dwelling has central air conditioning, a fireplace, a basement with finished area, and a garage containing either 420 or 576 square feet of building area. The parcels range in size from 7,462 to 8,250 square feet of land area. The comparables sold from February 2023 to January 2025 for prices ranging from \$450,000 to \$831,000 or from \$113.07 to \$318.89 per square foot of living area, including land. The appellant also disclosed that the subject sold in December 2023 for a price of \$830,000.

In further support of the appellant's overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$809,000 as of November 14, 2023. The appraisal was prepared by Jeffrey Plancon, a certified residential real estate appraiser, in connection with a purchase transaction.

In estimating the market value of the subject property, the appraiser developed the sales comparison and cost approaches to value. Under the sales comparison approach, the appraiser examined five comparable sales located from .21 of a mile to .267 miles from the subject. The comparables are improved with ranch, split-level, Tudor, or Colonial-style dwellings ranging in size from 2,006 to 3,041 square feet of living area. The dwellings range from 42 to 62 years old. Each comparable has central air conditioning and a two-car or three-car garage. Four comparables each have a fireplace and four comparables each have a basement with three having finished area. The parcels range in size from 7,514 to 37,666 square feet of land area. The sales occurred from May to November 2023 for prices ranging from \$720,000 to \$850,000 or from \$245.90 to \$398.31 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, condition, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$771,000 to \$848,500. Based on this data, the appraiser arrived at a market value of \$809,000 or \$310.91 per square foot of living area, including land, as of November 14, 2023, under the sales comparison approach.

Under the cost approach, the appraiser estimated the subject had a site value of \$350,000. The appraiser estimated the replacement cost new of the improvements to be \$533,725. The appraiser estimated physical depreciation to be \$69,384 resulting in a depreciated improvement value of \$464,341. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$839,341 under the cost approach to value.

In reconciliation, the appraiser gave most weight to the sales comparison approach, which the appraiser found more reflective of typical sales activity in the subject's market.

Based on this evidence, the appellant requested a reduced assessment of \$238,310, for an estimated market value of \$715,000 or \$274.79 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 \$276,639. The subject's assessment reflects a market value of

\$830,000 or \$318.99 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 a memorandum asserting that the subject sold in December 2023 for a price of \$830,000. The board of review also submitted a copy of the subject's listing sheet and real estate transfer declaration, which confirmed the sale price and disclosed the property was advertised for sale for a period of seven days. 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 appellant submitted an appraisal and three comparable sales and the board of review submitted evidence of the subject's recent sale to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of the subject's market value to be the subject's December 2023 sale, which was disclosed by the appellant. The board of review submitted a copy of the listing sheet and transfer declaration associated with this sale disclosing the property was advertised for sale and had the elements of an arm's length transaction. The Board finds the purchase price is equivalent to the market value reflected by the assessment. The Board finds the appellant did not present any evidence to challenge the arm's length nature of the transaction.

The Board gives less weight to the appellant's appraisal, which relied on dissimilar properties in relation to the subject. Three of the appraisal comparables are ranch-style or split-level dwellings in contrast to the two-story subject. The comparables used by the appraiser range from 13 to 33 years older than the subject, with no adjustment applied for age. Moreover, two of the appraisal comparables are located more than one mile from the subject.

The Board also gives reduced weight to the appellant's comparable sales, each of which feature finished basement area unlike the subject. Additionally, comparable #2 differs significantly from the subject in dwelling size.

Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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<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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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: \_\_\_\_\_

October 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

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

APPELLANT

Sierra Gross  
759 North Ave  
Highland Park, IL 60035

COUNTY

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