



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

APPELLANT: Regina Etherton
DOCKET NO.: 24-01041.001-R-1
PARCEL NO.: 16-06-403-057

The parties of record before the Property Tax Appeal Board are Regina Etherton, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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** 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: \$180,673
IMPR.: \$285,722
TOTAL: \$466,395

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 2-story dwelling of brick exterior construction with 4,755 square feet of living area. The dwelling was built in 1995 and is approximately 29 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a garage with 1,085 square feet of building area. The property has an approximately 60,550 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 in the same assessment neighborhood code as the subject and within .53 of a mile from the subject property. The comparables have sites that range in size from 21,780 to 69,700 square feet of land area. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 2,995 to 5,578 square feet of living area that that were built from 1979 to 2002. Each comparable has a basement, one with finished area, central air conditioning, from one to four

fireplaces and a garage ranging in size from 688 to 1,040 square feet of building area. The comparables sold from January 2022 to June 2024 for prices ranging from \$760,000 to \$1,510,000 or from \$168.22 to \$270.71 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 \$466,395. The subject's assessment reflects a market value of \$1,399,325 or \$294.28 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables are located in the same assessment neighborhood as the subject and within .57 of a mile from the subject property. The comparables have sites ranging in size from 57,930 to 67,082 square feet of land area. The comparables are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 5,045 to 5,290 square feet of living area that are each 26 years old. Each comparable has a basement, two with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 658 to 990 square feet of building area. The comparables sold from September 2023 to July 2024 for prices ranging from \$1,700,000 to \$1,940,000 or from \$336.97 to \$366.73 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 parties submitted a total of six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables as well as board of review comparable #2 due to their differences from the subject in age, dwelling size and/or design/story height.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #3. The Board finds that these two comparables are most similar to the subject in location, design, age, dwelling size, and some features. These two comparables sold in September 2023 and July 2024 for prices of \$1,875,000 and \$1,940,000 or \$366.64 and \$366.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,399,325 or \$294.28 per square foot of living area, including land falls below the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

¹ 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). As of the development of this Final Administrative decision, the Department of Revenue has not published 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: _____

December 23, 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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