



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

APPELLANT: Jacob West
DOCKET NO.: 24-01277.001-R-1
PARCEL NO.: 02-17-301-002

The parties of record before the Property Tax Appeal Board are Jacob West, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$48,746
IMPR.: \$79,509
TOTAL: \$128,255

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 wood siding exterior construction with 1,507 square feet of living area. The dwelling is approximately 50 years old. Features of the home include 3 bathrooms, a partially finished basement, central air conditioning, 2 fireplaces, and a 440 square foot garage.¹ The property has an approximately 53,200 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within .27 of a mile from the subject and within the same assessment

¹ The parties differ regarding some of the subject's characteristics such as finished basement area and number of fireplaces. The Board finds the description by the board of review to be more probative as the board of review has submitted the subject's property record card which was not contested by the appellant via a rebuttal filing.

neighborhood code as the subject property. The comparables are described as 1-story dwellings of wood frame construction ranging in size from 1,311 to 1,690 square feet of living area. The comparables each have from 1 to 3 full bathrooms with comparable #1 having an additional ½ bath. Each comparable also has a basement, but their finished areas were not disclosed. Two comparables have central air conditioning, and three comparables each have 1 fireplace. Each property has a garage containing either 552 or 720 square feet of building area. The comparables have improvement assessments ranging from \$64,799 to \$89,168 or from \$49.43 to \$52.92 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to 79,509 or \$52.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,678. The subject property has an improvement assessment of \$95,932 or \$63.66 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code as the subject and from .11 to .24 of a mile from the subject property. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,982 to 2,220 square feet of living area. The dwellings range in age from 35 to 56 years old. The comparables each feature 2 or 3 full bathrooms with comparables #2 and #3 having additional one or two ½ baths. Each comparable has a partially finished basement, central air conditioning, and a garage ranging in size from 625 to 1,260 square feet of building area. Two comparables each have 2 fireplaces. The comparables have improvement assessments ranging from \$121,911 to \$143,823 or from \$60.32 to \$65.28 per square foot of living area.

The board of review also submitted a memorandum critiquing the appellant's comparables due to differences from the subject in condition, number of baths, basement sizes/finished areas, and central air conditioning/fireplace/porch features. Based on this evidence and argument, the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The taxpayer contends improvement assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The parties submitted a total of seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables due to their significantly larger dwelling sizes being from 32% to 47% larger in dwelling size relative to the subject dwelling. Additionally, board of review comparable #1 has substantially newer age, and comparables #1 and #3 have significantly larger garages relative to the subject dwelling. The Board finds the best evidence of equity in assessment to be the

comparables submitted by the appellant which are more similar to the subject in age, dwelling size, and garage size, in addition to being similar in location and design. However, appellant's comparables #1, #2, and #4 each have a lower bathroom count relative to the subject, and comparables #3 and #4 lack central air conditioning which is a feature of the subject, thus requiring upward adjustments to these comparables in order to make them more equivalent to the subject. Conversely, each of the appellant's comparables have slightly larger garages thus requiring downward adjustments to the comparables for this difference.

On this record, the Board finds the best comparables in the record have improvement assessments ranging from \$64,799 to \$89,168 or from \$49.43 to \$52.92 per square foot of living area. The subject's improvement assessment of \$95,932 or \$63.66 per square foot of living area is above the range established by the best equity comparables contained in this record both in terms of overall improvement assessment and on a per square foot of living area basis. Therefore, based on this record, and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject dwelling, and after considering adjustments to the best comparables in this record for differences from the subject (such as bathroom count, garage size, and some features), the Board finds that the appellant established by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

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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