



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

APPELLANT: Debra Laughery
DOCKET NO.: 24-01278.001-R-1
PARCEL NO.: 02-19-305-008

The parties of record before the Property Tax Appeal Board are Debra Laughery, 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: \$21,959
IMPR.: \$117,000
TOTAL: \$138,959

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 2,243 square feet of living area. The dwelling is approximately 21 years old. Features of the home include three bathrooms, a partially finished basement,¹ central air conditioning, 1 fireplace, and a garage with 854 square feet of building area. The property has an approximately 14,375 square foot site and is located 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 three equity comparables located within .12 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 1-story dwellings

¹ The board of review reported that the subject dwelling has 1,794 square feet of finished basement area which was not contested by the appellant via a rebuttal filing.

of wood frame exterior construction ranging in size from 2,200 to 2,287 square feet of living area. The comparables each have either 1 or 2 ½ bathrooms, central air conditioning, 1 fireplace, and a garage ranging in size from 693 to 828 square feet of building area. The comparables have improvement assessments ranging from \$97,974 to \$104,032 or from \$44.29 to \$45.49 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,703. The subject property has an improvement assessment of \$122,744 or \$54.72 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located within .14 of a mile of the subject and within the same neighborhood code as the subject property. The comparables are improved with 1-story dwellings of wood siding or brick exterior construction ranging containing either 1,943 or 2,376 square feet of living area. The dwellings are either 20 or 28 years old. The comparables feature 2 ½ or 3 bathrooms, a partially finished basement, central air conditioning, 1 fireplace, and a garage containing either 506 or 621 square feet of building area. The comparables have improvement assessments of \$117,332 and \$118,629 of \$49.38 and \$61.05 per square foot of living area, respectively.

The board of review also submitted a memorandum contending that the comparables presented by the board of review are more similar to the subject as the each have a partially finished basement like the subject dwelling, unlike the appellant's comparables which all lack finished basements.

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 five suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to board of review comparable #1 based on its living area being approximately 13% smaller in size relative to the subject dwelling. The Board finds the remaining four comparables to be similar to the subject in location, age, dwelling size, and most features. However, the appellant's comparables lack finished basements which is a feature of the subject, thus necessitating upward adjustments to these comparables in order to make them more equivalent to the subject. The best comparables in the record have improvement assessments ranging from \$97,974 to \$117,332 or from \$44.29 to \$49.38 per square foot of living area. The subject's improvement assessment of

\$122,744 or \$54.72 per square foot of living area is above the range established by the best equity comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables in the record for differences such as finished basements, the Board finds that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment 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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