



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

APPELLANT: Cathleen Hayes
DOCKET NO.: 24-01280.001-R-1
PARCEL NO.: 02-34-117-012

The parties of record before the Property Tax Appeal Board are Cathleen Hayes, 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: \$6,240
IMPR.: \$44,000
TOTAL: \$50,240

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 728 square feet of living area. The dwelling is approximately 94 years old. Features of the home include one bathroom and a garage containing 576 square feet of building area. The property has an approximately 6,810 square foot site and is located in Lake Villa, Lake Villa 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 nine equity comparables located from .65 of a mile to 2.20 miles from the subject and all within the same assessment neighborhood code as the subject property. The comparables are described as 1-story dwellings of wood frame exterior construction ranging in size from 720 to 764 square feet of living area. The comparables each have one bathroom; two comparables each have an

unfinished basement; two comparables each have central air conditioning; one comparable has a fireplace; and five comparables have a garage ranging in size from 336 to 676 square feet of building area. The comparables have improvement assessments ranging from \$33,156 to \$47,768 or from \$44.81 to \$63.19 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$42,763 or \$58.74 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 \$53,282. The subject property has an improvement assessment of \$47,042 or \$64.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from .09 of a mile to 2.03 miles from the subject and all within the same neighborhood code as the subject property. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 572 to 960 square feet of living area. The dwellings range in age from 14 to 77 years old. Each comparable features one bathroom, central air conditioning, and a garage ranging in size from 440 to 856 square feet of building area. The comparables have improvement assessments ranging from \$38,051 to \$51,337 or from \$63.07 to \$78.00 per square foot of living area.

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 thirteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. Initially, the Board finds that eleven out of thirteen comparables in this record are located 1.5 miles or farther from the subject property. The locations notwithstanding, the Board gave less weight to appellant's comparables #2, #4, #5, and #8 which each lack a garage that is a feature of the subject property. The Board also gave less weight to appellant's comparables #3 and #9 based on their finished basements, dissimilar to the subject's unfinished basement. Finally, the Board gave less weight to board of review comparable #3 due to its dwelling size being approximately 21% smaller than the subject dwelling, and comparable #4 due to its newer age, being approximately 14 years old compared to the subject's age of 94.

The Board finds appellant's comparables #1, #6, and #7, along with board of review comparables #1 and #2 to be most similar to the subject in most key characteristics such as bathroom count, dwelling size, unfinished basements, and garage features. However, appellant's comparable #7 and board of review comparables #1 and #2 each have central air conditioning,

which the subject dwelling lacks, and board of review comparable #1 also has a significantly larger garage when compared to the subject's garage. Thus, downward adjustments are necessary to these comparables in order to make them more equivalent to the subject. The best comparables in the record have improvement assessments ranging from \$39,639 to \$51,337 or from \$54.45 to \$70.95 per square foot of living area. The subject's improvement assessment of \$47,042 or \$64.62 per square foot of living area is higher than all but one of the best comparables in this record on an overall improvement assessment basis. Given the superior features of the comparables when compared to the subject such as central air conditioning and/or larger garage size, and further considering the downward adjustments to the best comparables in the record, 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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