



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Blair Fire
DOCKET NO.: 24-01282.001-R-1
PARCEL NO.: 01-12-409-021

The parties of record before the Property Tax Appeal Board are Blair Fire, 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:	\$4,845
IMPR.:	\$66,062
TOTAL:	\$70,907

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 12,166 square foot site improved with a 1-story dwelling of wood siding exterior construction containing 1,338 square feet of living area and is approximately 46 years old. Features of the home include a partially finished basement,¹ central air conditioning, 1 fireplace, and a garage containing 576 square feet of building area. The property is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located from .23 of a mile to 1.43 miles from the subject property. The comparables have sites ranging in size from 6,198 to 13,068 square feet of land area that are improved with 1-story dwellings of wood frame

¹ The appellant did not disclose the subject's finished basement, and the board of review reported that the subject dwelling has a partially finished basement which was not contested by the appellant via a rebuttal filing.

exterior finishes. The comparables range in size from 1,130 to 1,529 square feet of living area and range in age from 46 to 85 years old. Each comparable features a basement with undisclosed finished area; two comparables have central air conditioning; two comparables each have 1 fireplace; and four comparables each have a garage ranging in size from 228 to 525 square feet of building area. The comparables sold from January to December 2023 for prices ranging from \$150,000 to \$202,000 or from \$105.76 to \$178.76 per square foot of living area, including land. Appellant's counsel also submitted a brief describing the similarities of the comparable properties to the subject. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$70,907 to reflect a market value of \$212,742 or \$159.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,318. The subject's assessment reflects a market value of \$279,982 or \$209.25 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five comparable sales located from 1.5 to 3.66 miles from the subject property. The comparables have parcels ranging in size from 6,582 to 24,367 square feet of land area. The sites are improved with 1-story dwellings of wood siding exteriors that range in size from 944 to 1,567 square feet of living area. The dwellings range in age from 18 to 46 years old. Each dwelling features a basement, two with finished area. Each home also has central air conditioning and a garage ranging in size from 520 to 625 square feet of building area. Four homes each have 1 fireplace. The comparables sold from April 2023 to May 2024 for prices ranging from \$259,900 to \$359,000 or from \$223.36 to \$292.90 per square foot of living area, including land.

In response to the appellant's evidence, the board of review contended in a memorandum that appellant's comparable #1 is a complete rehab; comparable #2 "... will not pass VA or FHA financing"; and comparable #3 is dated and "... not relevant to the subject in any way." Based on this argument and evidence, the board of review requested the assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

² 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The parties submitted a total of ten comparable sales for the Board's consideration. After analyzing the evidence submitted, the Board gave less weight to appellant's comparables #1, #2, and #4, along with board of review comparable #5 based on their substantially differing ages relative to the subject dwelling. The Board also gave less weight to board of review comparables #1, #2, and #3 based on being approximately 17% to 21% different in dwelling size relative to the subject. Additionally, the Board gave less weight to board of review comparable #4 based on having approximately twice the land size when compared to the subject property. Finally, each of the board of review comparables are located from 1.5 to 3.66 miles from the subject property, with 4 of the 5 comparables being 2 miles or more in distance from the subject property.

On this record, the Board finds the most similar comparables to the subject to be appellant's comparables #3 and #4 which are located in closer proximity to the subject and are similar in some of the critical characteristic such as lot size, living area, and age. However, appellant's comparable #3 lacks central air conditioning, and appellant's comparable #4 lacks a garage, both of which are features of the subject property. Additionally, none of these comparables appears to have a finished basement area like the subject. These differences from the subject suggest upward adjustments are needed to the comparables in order to make them more equivalent to the subject. The two best comparables in this record sold in January and December 2023 for prices of \$159,000 and \$189,000 or for \$130.22 and \$149.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$279,982 or \$209.25 per square foot of living area, including land, which is substantially higher than the two best comparable sales in this record both in terms of overall value and on a per square foot of living area basis.

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, and after applying adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant established by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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

Blair Fire, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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