



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kristin Leonard  
DOCKET NO.: 24-01285.001-R-1  
PARCEL NO.: 01-24-204-017

The parties of record before the Property Tax Appeal Board are Kristin Leonard, 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 no change 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:

<b>LAND:</b>	\$37,073
<b>IMPR.:</b>	\$172,455
<b>TOTAL:</b>	\$209,528

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 10,000 square foot site improved with a 2-story dwelling of wood siding exterior construction containing 2,140 square feet of living area and is approximately 9 years old. Features of the home include 3 bathrooms, an unfinished basement, central air conditioning, 1 fireplace, and a garage containing 1,042 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 three comparable sales located either 1.42 or 1.51 miles from the subject property and none within the subject's neighborhood assessment code. The comparables have sites ranging in size from approximately 7,876 to 9,352 square feet of land area that are improved with 2-story dwellings of wood frame construction. The comparables range in size from 1,916 to 2,304 square feet of living area and are either 31 or

33 years old. The comparables are described as each featuring 3 or 3½ bathrooms, central air conditioning, 1 fireplace, and a garage ranging in size from 400 to 450 square feet of building area. The comparables sold from July to December 2023 for prices ranging from \$372,000 to \$400,000 or from \$168.63 to \$208.77 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,528. The subject's assessment reflects a market value of \$628,647 or \$293.76 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable sales located from .01 to .07 of a mile from the subject property with all being within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 9,600 to 14,083 square feet of land area that are improved with 2-story dwellings of wood siding exteriors ranging in size from 1,796 to 2,507 square feet of living area and ranging in age from 4 to 74 years old. Each dwelling features 2½, 3 or 3½ baths, central air conditioning, 1 or 2 fireplaces, and a garage ranging in size from 442 to 768 square feet of building area. Comparable #3 has an additional 504 square foot garage. Each comparable has central air conditioning, and 1 or 2 fireplaces. Three comparables have finished basements, and one comparable has an undisclosed foundation. Comparable #3 also features a boat house, and comparable #4 features an enclosed frame porch. The comparables sold from April 2023 to June 2024 for prices ranging from \$610,000 to \$1,100,000 or from \$335.86 to \$476.60 per square foot of living area, including land.

In response to the appellant's evidence, the board of review submitted an aerial photo and map of all comparables in this record and noted in a memorandum that each of the board of review's comparables are waterfront properties like the subject, and are located either adjacent to or within a few parcels from the subject property. Conversely, the appellant's comparables are located more than 1 mile in distance from the subject on a small fishing pond that has no access to the Chain O' Lakes. Based on this argument and evidence, the board of review requested the assessment be increased to reflect a market value of \$798,075 or \$372.93 per square foot of living area, land included.

### **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

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<sup>1</sup> 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.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no change in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. After analyzing the evidence submitted, the Board gave less weight to appellant's comparables based on their locations being more distant from the subject and not on the same lake as the subject property like the board of review comparables. The Board also gave less weight to board of review comparable #1 based on its significantly older age relative to the subject and lack of basement, which is a feature of the subject, and comparable #3 due to its additional boat house which the subject lacks.

On this record, the Board finds the best evidence of market value to be board of review comparables #2 and #4 which are located in close proximity and on the same lake as the subject, as well as being similar in meaningful characteristics to the subject property such as lot size, dwelling size, and features. However, board of review comparable #2 has a larger dwelling size relative to the subject, and #4 has an enclosed frame porch which the subject lacks, suggesting downward adjustments are needed to these comparables in order to make them more equivalent to the subject.

The two best comparables in the record sold in April 2023 and February 2024 for prices of \$842,000 and \$875,000 or for \$335.86 and \$406.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$628,647 or \$293.76 per square foot of living area, including land, which is lower than the two best comparable sales in this record. However, the subject's lower assessment appears justified given its smaller dwelling size and/or lack of additional amenities that the comparables feature.

Based on this record, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, the Board finds that no change in the subject's 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: \_\_\_\_\_

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



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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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