



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Julie Gerrits  
DOCKET NO.: 24-01287.001-R-1  
PARCEL NO.: 01-36-400-014

The parties of record before the Property Tax Appeal Board are Julie Gerrits, 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:

**LAND:** \$18,268  
**IMPR.:** \$182,467  
**TOTAL:** \$200,735

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 an approximately 40,000 square foot site improved with a 2-story dwelling of wood siding exterior construction containing 4,287 square feet of living area. The subject dwelling was built in 1973 and has an effective age of 12 years due to renovations added, including an addition to the dwelling, a garage, and a deck.<sup>1</sup> Features of the home include 2 full and 2 half-baths, a partially finished basement, central air conditioning, 2 fireplaces, and 2 garages containing a total of 1,493 square feet of building area. The property is located in Lake Villa, Lake Villa Township, Lake County.

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<sup>1</sup> The board of review submitted a copy of the property record card for the subject property confirming the additions to the subject dwelling, its effective age, and features. The parties' grids depict differing description data with regard to the subject's finished basement and the number of bathrooms and fireplaces. The Board will adopt the board of review's description of the subject property which is supported by the subject's property record card submitted into evidence and not contested by the appellant via a rebuttal filing.

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 from 1.55 to 1.76 miles from the subject property. The comparables have sites ranging in size from approximately 10,450 to 16,204 square feet of land area that are improved with 2-story dwellings of wood frame construction. The comparables range in size from 3,706 to 3,981 square feet of living area and are either 16 or 19 years old. Each comparable has 2½ or 3½ baths, an unfinished basement, central air conditioning, 1 fireplace, and a garage ranging in size from 600 to 714 square feet of building area. The comparables sold from August to November 2022 for prices ranging from \$460,000 to \$500,000 or from \$118.67 to \$125.60 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 \$200,735. The subject's assessment reflects a market value of \$602,265 or \$140.49 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</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 2.58 to 4.04 miles from the subject property. The comparables have parcels ranging in size from approximately 11,125 to 93,136 square feet of land area. The sites are improved with 2-story dwellings of wood siding exteriors that range in size from 3,684 to 4,130 square feet of living area and range in age from 18 to 59 years old. Each dwelling features from 2½ to 5 baths, a full basement (two of which are partially finished), central air conditioning, 1 to 3 fireplaces, and a garage ranging in size from 620 to 840 square feet of building area. Comparables #1, #2, and #4 also each feature an inground swimming pool. The comparables sold from June 2022 to June 2024 for prices ranging from \$525,000 to \$620,000 or from \$142.51 to \$153.77 per square foot of living area, including land.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board finds that none of the parties' comparables are particularly similar to the subject property

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<sup>2</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.

as they each differ from the subject in varying degrees in characteristics such as land size, dwelling size, age, bathroom count, finished basements, garage size, and/or swimming pool amenity. Furthermore, all the comparables in the record are located from 1½ to 4 miles from the subject property. Nevertheless, the Board gave the greatest weight to board of review comparables #1 and #2 as these two comparables sold more proximate in time to the January 1, 2024 assessment date at issue than the remaining comparables, thus are more likely to be reflective of the subject's market value as of the lien date. However, board of review comparable #1 has a larger site size, larger finished basement area, and both comparables have a swimming pool amenity which the subject lacks, thus necessitating downward adjustments to the comparables for these differences from the subject. Conversely, each of these two comparables are inferior to the subject property in age/effective age, dwelling size, garage size, and unfinished basement (comparable #2). These differences from the subject suggest that upward adjustments are needed to the comparables in order to make them more equivalent to the subject property.

The two best comparables in this record sold in November 2023 and June 2024 for prices of \$580,000 and \$590,000 or for \$142.86 and \$151.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$602,265 or \$140.49 per square foot of living area, including land, which is slightly higher than the two best comparables in terms of overall market value, and slightly lower than the two best comparables on a per square foot of living area basis.

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 and, thus, a reduction in the subject's assessment is not 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.



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Chairman



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Member



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Member



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Member



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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**

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

**APPELLANT**

Julie Gerrits, 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