



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

APPELLANT: William Kilian
DOCKET NO.: 24-01288.001-R-1
PARCEL NO.: 02-05-410-007

The parties of record before the Property Tax Appeal Board are William Kilian, 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: \$5,965
IMPR.: \$76,663
TOTAL: \$82,628

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 8,965 square foot site improved with a 1-story dwelling of wood frame construction containing 1,021 square feet of living area and is approximately 46 years old. Features of the home include 1½ baths, a finished basement,¹ central air conditioning, and a garage containing 484 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 .16 to .34 of a mile from the subject property. The comparables have sites ranging in size from 8,433

¹ The appellant reported that the subject and all the comparable dwellings have unfinished basements, and the board of review reported that the subject dwelling has a finished basement which was not contested by the appellant via a rebuttal filing.

to 10,890 square feet of land area that are improved with 1-story dwellings of wood frame construction. The comparables range in size from 967 to 1,104 square feet of living area and range in age from 55 to 68 years old. Each comparable is reported to have 1 or 1½ baths and an unfinished basement; three comparables have central air conditioning; and one comparable has a garage containing 320 square feet of building area. The comparables sold from July 2023 to August 2024 for prices ranging from \$182,000 to \$217,000 or from \$176.36 to \$224.41 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 \$82,628. The subject's assessment reflects a market value of \$247,909 or \$242.81 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 where comparable #3 is the same property as appellant's comparable #5. The comparables are located from .04 to .34 of a mile from the subject. The comparables have parcels ranging in size from 8,037 to 9,052 square feet of land area and are improved with 1-story dwellings of wood siding exteriors ranging in size from 825 to 1,112 square feet of living area and range in age from 47 to 62 years old. Each dwelling features from 1½ to 2½ baths, finished basement and central air conditioning. One dwelling has a fireplace and two comparables each have a garage containing 300 or 528 square feet of building area. The comparables sold from March 2023 to March 2024 for prices ranging from \$217,000 to \$270,000 or from \$224.41 to \$288.65 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 nine comparable sales including one common comparable for the Board's consideration. After analyzing the evidence submitted, the Board gave less weight to appellant's comparables based on their lack of finished basements, dissimilar to the subject's finished basement, and four out of five comparables lacking a garage which is a feature of the subject property. For similar reason, the Board gave less weight to board of review comparables #1, #3, and #4 based on their lack of a garage feature.

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.

On this record, the Board finds the best evidence of market value to be board of review comparables #2 and #5 which are most similar to the subject in location, lot size, design, dwelling size, age, and features such as central air conditioning and a garage.

The best comparables in this record sold in March 2023 and January 2024 for prices of \$240,000 and \$267,000 or for \$238.10 and \$288.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$247,909 or \$242.81 per square foot of living area, including land, which is bracketed by the 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 applying adjustments to the best comparables 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.



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: _____

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

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