FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard Eastman
DOCKET NO.: 24-01295.001-R-1
PARCEL NO.: 02-18-401-021

The parties of record before the Property Tax Appeal Board are Richard Eastman, 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:	$15,901
IMPR.:	$131,457
TOTAL:	$147,358

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 20,909 square foot site improved with a 2-story dwelling of wood siding exterior construction containing 2,890 square feet of living area and is approximately 23 years old. Features of the home include 2.5 bathrooms, a partially finished basement,[1] central air conditioning, 1 fireplace, and a garage containing 525 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 within 1.58 miles from the subject property. The comparables have sites ranging in size from 6,952 to

[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 partially finished basement which was not contested by the appellant via a rebuttal filing.

41,190 square feet of land area that are improved with 2-story dwellings of wood frame construction. The comparables range in size from 2,462 to 3,136 square feet of living area and range in age from 17 to 51 years old. Each comparable is reported to have from 2.5 to 3.5 bathrooms, an unfinished basement, central air conditioning, and a garage ranging in size from 400 to 529 square feet of building area. Four comparables each have 1 fireplace. The comparables sold from January 2023 to May 2024 for prices ranging from $280,000 to $369,000 or from $105.09 to $126.32 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 $147,358. The subject's assessment reflects a market value of $442,118 or $152.98 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 within .64 of a mile from the subject property. The comparables have parcels ranging in size from 10,707 to 23,736 square feet of land area and are improved with 2-story dwellings of wood siding exteriors ranging in size from 2,450 to 2,916 square feet of living area that range in age from 20 to 26 years old. Each dwelling features from 2.5 to 3.5 bathrooms, a partially finished basement, central air conditioning, 1 or 2 fireplaces, and a garage ranging in size from 440 to 769 square feet of building area. The comparables sold from August 2023 to July 2024 for prices ranging from $415,000 to $465,000 or from $149.82 to $175.51 per square foot of living area, including land. The board of review also submitted a memorandum critiquing the appellant's comparables and requesting that the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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 based on their lack of basement finishes, dissimilar to the subject's partially finished basement. Additionally, appellant's comparables #1 and #2 are significantly older in age, and comparables #4 and #5 have significantly differing dwelling sizes relative to the subject dwelling. The Board

[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.

also gave less weight to board of review #3 due to being approximately 15% smaller in dwelling size relative to the subject dwelling.

On this record, the Board finds the board of review comparables #1, #2, #4, and #5 to be the best evidence of market value as these comparables are most similar overall to the subject property in location, design, bathroom count, dwelling size, age, basement finishes, and other features. However, comparables #1, #2, and #5 have smaller lot sizes, thus necessitating upward adjustments to these comparables for this difference from the subject to make them more equivalent to the subject property. The best comparables in this record sold in August 2023 and July 2024 for prices ranging from $415,000 to $465,000 or from $149.82 to $159.47 per square foot of living area, including land. The subject's assessment reflects a market value of $442,118 or $152.98 per square foot of living area, including land, which falls within the range established 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:

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

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