



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

APPELLANT: Chris Herden
DOCKET NO.: 24-01398.001-R-1
PARCEL NO.: 03-35-205-005

The parties of record before the Property Tax Appeal Board are Chris Herden, 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: \$33,180
IMPR.: \$129,017
TOTAL: \$162,197

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 two-story dwelling of wood siding exterior construction with 3,501 square feet of living area. The dwelling was constructed in 1984 and is approximately 40 years old. Features of the home include a basement, central air conditioning, a fireplace and an 858 square foot garage. The property has an approximately 40,119 square foot site and is located in Wadsworth, Newport Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that are located from .27 of a mile to 1.48 miles from the subject property. The appellant reported that the comparables have sites that range in size from approximately 55,757 to 101,447 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,844 to 4,029 square feet of living area. The dwellings are from 25 to 35 years old.

The comparables each have a basement, central air conditioning, a fireplace and a garage ranging in size from 610 to 840 square feet of building area. The comparables sold from February 2023 to May 2024 for prices ranging from \$334,000 to \$650,000 or from \$117.44 to \$161.33 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$162,197, which would reflect a market value of \$486,640 or \$139.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,616. The subject's assessment reflects a market value of \$538,902 or \$153.93 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that are located from approximately .50 to .98 of a mile from the subject property. The comparables have sites that range in size from 41,818 to 60,548 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,096 to 3,537 square feet of living area. The dwellings are from 23 to 28 years old. Comparables #2 and #3 each have a basement. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 847 to 2,392 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold in June or July 2023 for prices ranging from \$565,000 to \$582,501 or from \$159.74 to \$186.05 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3, which differ from the subject in dwelling size and/or are located more than one mile away from the subject. The Board has given less weight to board of review comparables due to differences from the subject in foundation type or age, when compared to the subject. Additionally, board of review comparable #1 has a substantially larger garage size, when compared to the subject and comparable #2 has an inground swimming pool, unlike the subject.

¹ 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 Board finds the appellant's comparables #2 and #4 are overall more similar to the subject in location, dwelling size, foundation type, design, age and some features. However, these two comparables are superior when compared to the subject in site size, age and features, suggesting downward adjustments would be necessary to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in August and September 2023 for prices of \$490,000 and \$530,000 or for \$137.64 and \$145.76 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$538,902 or \$153.93 per square foot of living area, including land, which is greater than the two best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis. After considering logical adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: _____

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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