FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lori Strang
DOCKET NO.: 24-01416.001-R-1
PARCEL NO.: 04-32-413-016

The parties of record before the Property Tax Appeal Board are Lori Strang, 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:	$6,059
IMPR.:	$101,694
TOTAL:	$107,753

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 one-story dwelling of vinyl siding exterior construction with 1,630 square feet of living area. The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a basement, central air conditioning and a 440 square foot garage. The property has an approximately 7,405 square foot site and is located in Waukegan, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that have the same assessment neighborhood code as the subject and are located from .50 of a mile to 1.26 miles from the subject property. The comparables have sites that range in size from approximately 8,904 to 42,249 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,364 to 1,494 square feet of living area.

The dwellings are from 40 to 57 years old. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 484 to 572 square feet of building area. The comparables sold from April to October 2022 for prices ranging from $240,000 to $285,000 or from $163.99 to $195.74 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $82,035, which would reflect a market value of $246,130 or $151.00 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 $107,753. The subject's assessment reflects a market value of $323,291 or $198.34 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 four comparable properties that have the same assessment neighborhood code as the subject and are located from .48 of a mile to 1.39 miles from the subject property. The comparables have sites that range in size from 16,151 to 18,868 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,336 to 1,668 square feet of living area. The dwellings are from 45 to 49 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 624 square feet of building area. The comparables sold from June to December 2024 for prices ranging from $320,000 to $352,000 or from $191.85 to $247.01 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #4, along with board of review comparables #2 and #3 due to differences from the subject in location and/or dwelling size. The Board has also given less weight to the appellant's comparable #5 due to its substantially larger site size, when compared to the subject and the dwelling is 34 years older than the subject dwelling.

[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 comparable #2 and board of review comparables #1 and #4 are overall more similar to the subject in location, dwelling size and design. However, the comparable dwellings are from 21 to 26 years older than the subject dwelling, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, all three comparables have larger site sizes when compared to the subject suggesting downward adjustments for this difference would be necessary. Additionally, the comparables have other features with varying degrees of similarity when compared to the subject, suggesting additional adjustments would be necessary. Nevertheless, these three comparables sold from July 2022 to December 2024 for prices ranging from $250,000 to $352,000 or from $169.38 to $227.10 per square foot of living area, including land. The subject's assessment reflects a market value of $323,291 or $198.34 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering 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 supported and a reduction in the subject's assessment is not justified.

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

AGENCY

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

APPELLANT

Lori Strang, 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