



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Parrish  
DOCKET NO.: 24-01419.001-R-1  
PARCEL NO.: 04-33-200-029

The parties of record before the Property Tax Appeal Board are Michael Parrish, 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:

<b>LAND:</b>	\$15,228
<b>IMPR.:</b>	\$116,515
<b>TOTAL:</b>	\$131,743

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 1-story dwelling of brick exterior construction with 2,356 square feet of living area.<sup>1</sup> The dwelling was built in 1990 and is approximately 34 years old. Features of the home include a basement, central air conditioning, 4 baths, an attached garage with 624 square feet of building area and a detached garage with 728 square feet of building area. The property has an approximately 51,400 square foot site and is located in Beach Park, Benton 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 sales located in the same assessment neighborhood code as the subject and from .23 to .80 of a mile from the subject property. The comparables have sites that range in size from 16,200 to 135,646 square feet of land area. The

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card provided by the board of review, that was not refuted by the appellant.

comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 2,253 to 2,760 square feet of living area that range in age from 22 to 58 years old. Each comparable has a basement, 2.5 or 3.5 baths and one fireplace. Two comparables each have central air conditioning and a garage with 550 or 1,863 square feet of building area. The comparables sold from January to October 2023 for prices ranging from \$305,000 to \$410,000 or from \$125.00 to \$149.85 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,743. The subject's assessment reflects a market value of \$395,269 or \$167.77 per square foot of living area, land included, when applying 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 information on three comparable sales located from .33 of a mile to 2.79 miles from the subject property. Comparable #3 is located in the same assessment neighborhood as the subject. The comparables have sites ranging in size from 24,300 to 48,351 square feet of land area. The comparables are improved with 1-story dwellings of wood siding or brick exterior construction ranging in size from 1,722 to 2,131 square feet of living area that are from 36 to 61 years old. Each comparable has a basement, one with finished area, one fireplace, 1.5 to 3.5 baths and a garage ranging in size from 576 to 1,248 square feet of building area. Two comparables each have central air conditioning. The comparables sold in August 2022 and June 2023 for prices ranging from \$305,000 to \$360,000 or from \$164.33 to \$177.12 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 a total of seven comparable sales for the Board's consideration. The Board has given less weight to board of review comparables #1 and #2 due to their distance of over one mile away from the subject. The Board has given less weight to the appellant's comparables #1 and #4 due to their larger dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #3 due to its remote sale date occurring in 2022, which is less proximate in time to the January 1, 2024, assessment date given other sales available in the record.

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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). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3. The Board finds that these two comparables sold more proximate to the January 1, 2024, assessment date and are most similar to the subject in location, dwelling size, and some features. However, both of the comparables lack central air conditioning and a garage. Furthermore, both comparables are older in age, have less baths and smaller basements, suggesting upward adjustments would be required to make these two comparables more equivalent to the subject. Nevertheless, these most similar comparables sold in January and October 2023 for prices of \$305,000 and \$350,000 or \$135.38 and \$144.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$395,269 or \$167.77 per square foot of living area, including land, which falls above the sales of the two best comparable sales in this record which is logical given the subject's age and superior features. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds 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**

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