



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

APPELLANT: Brian McGrath
DOCKET NO.: 24-01423.001-R-1
PARCEL NO.: 05-09-302-027

The parties of record before the Property Tax Appeal Board are Brian McGrath, 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: \$34,747
IMPR.: \$103,081
TOTAL: \$137,828

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 two dwellings.¹ Dwelling #1 is a one-story dwelling with frame exterior construction and 1,116 square feet of living area. This dwelling was constructed in 1950, is 74 years old, and has an effective year built of 1967. Features of the home include a crawl-space foundation and central air conditioning. Dwelling #2 is a one-story dwelling of frame exterior construction with 1,260 square feet of living area. This dwelling was constructed in 1940, is 84 years old, and has an effective year built of 1960. Dwelling #2 has a crawl-space foundation and central air conditioning. The property has an 11,949 square foot site and is located in Fox Lake, Grant Township, Lake County.

¹ The Board finds the best description of the subject was provided by the board of review, which is supported by the property record cards submitted by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .65 of a mile to 1.22 miles from the subject. The comparables consist of one-story dwellings of brick or frame exterior construction ranging in size from 1,050 to 1,258 square feet of living area. The homes range in age from 46 to 66 years old. Three dwellings have central air conditioning, two comparables each have a fireplace, and two comparables each have a garage containing either 319 or 336 square feet of building area. The parcels range in size from 1,568 to 10,673 square feet of land area. Comparables #1, #2, and #4 are reported to be waterfront properties. The comparables sold from May to August 2024 for prices ranging from \$129,800 to \$295,000 or from \$123.62 to \$234.50 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$89,271, for an estimated market value of \$267,840 or \$112.73 per square foot of living area, including land, when applying the statutory level of assessment of 33.33% and when using a combined 2,376 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,828. The subject's assessment reflects a market value of \$413,525 or \$174.04 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 information on five comparable sales located from 1.22 to 1.83 miles from the subject. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,056 to 1,925 square feet of living area. The dwellings were built from 1955 to 2004. Each dwelling has central air conditioning, four comparables each have one or two fireplaces, two comparables each have a basement, and four comparables each have a garage ranging in size from 523 to 638 square feet of building area. The parcels range in size from 4,400 to 21,222 square feet of land area. The comparables sold from May 2021 to August 2023 for prices ranging from \$278,000 to \$505,000 or from \$221.87 to \$273.20 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #1, which lacks central air conditioning, a feature of the subject. The Board also gives reduced

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

weight to the comparables submitted by the board of review, which differ from the subject in dwelling size, foundation, and/or sold less proximate to the January 1, 2024 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, and #4, which sold proximate to the assessment date at issue and are similar to the subject in age/effective age, dwelling size, and some features. The comparables sold from May to August 2024 for prices ranging from \$174,000 to \$295,000 or from \$165.71 to \$234.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$413,525 or \$174.04 per square foot of living area, including land, which is above the range established by the best comparable sales in this record overall, within the range on a per-square-foot basis, and appears well supported given the subject's two dwellings and larger site in relation to the best comparables. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds 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

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: February 17, 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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