



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

APPELLANT: Joseph Simala  
DOCKET NO.: 24-01450.001-R-1  
PARCEL NO.: 07-20-101-011

The parties of record before the Property Tax Appeal Board are Joseph Simala, 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:** \$47,802  
**IMPR.:** \$190,358  
**TOTAL:** \$238,160

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 2-story dwelling of brick and wood exterior construction with 3,478 square feet of living area. The dwelling is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, four full and one-half bathrooms, two fireplaces and a garage with 991 square feet of building area. The property backs directly to Bittersweet Golf Course and has an approximately 20,038 square foot site and is located in Gurnee, Warren Township, Lake County.<sup>1</sup>

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 neighborhood code as the subject property. The comparables have sites that range in size from 20,038 to 23,958 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of

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<sup>1</sup> The Board finds the best description of the subject's location is found in the memorandum and areal map provided by the board of review, that was not refuted by the appellant.

wood frame exterior construction ranging in size from 3,187 to 3,848 square feet of living area that range in age from 25 to 31 years old. The appellant reported that each comparable has an unfinished basement, central air conditioning, three or four full bathrooms, one-half bathroom, one fireplace and a garage ranging in size from 759 to 829 square feet of building area. The comparables sold from January to September 2022 for prices ranging from \$498,500 to \$660,000 or from \$155.93 to \$207.09 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 \$238,160. The subject's assessment reflects a market value of \$714,551 or \$205.45 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal, the board of review, submitted a memorandum prepared by the township assessor pointing out the differences between the appellant's comparables and the subject in age, garage size, bathroom count, fireplace count, finished basement and/or dated sales.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables are located in the same assessment neighborhood as the subject property. The comparables have sites of 20,038 or 23,958 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, brick and stucco or brick and wood exterior construction ranging in size from 2,687 to 3,882 square feet of living area ranging in age from 25 to 30 years old. Each comparable has a basement, two with finished area, central air conditioning, from two to four full bathrooms, one or two fireplaces and a garage ranging in size from 651 to 1,000 square feet of building area. Three comparables each have one-half bathroom. The comparables sold from January 2023 to September 2024 for prices ranging from \$600,000 to \$800,000 or from \$200.93 to \$236.32 per square foot of living area, including land.

The board of review submitted an aerial map depicting the locations of the appellant's comparables as well as the board of review comparables. The board of review asserted that appellant's comparables #1 and #4 as well as board of review comparables #1 and #2 backs to the Bittersweet Golf Course, like the subject. Appellant's comparable #2 backs to a parking lot for Woodland Middle School and appellant's comparable #3 has an inferior location. Board of review comparables #3 and #4 backs/sides to a wooded area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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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 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 eight comparable sales for the Board's consideration. The Board has given less weight to appellant's comparable sales due to their remote sale dates occurring in 2022, which is less proximate in time to the January 1, 2024, assessment date given other sales available in the record. The Board has given reduced weight to board of review comparable sales #3 and #4 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2. The Board finds that these two comparables sold more proximate to the January 1, 2024, assessment date and are relatively similar to the subject in location, design, age, dwelling size, and some features. These two comparables sold in June and September 2024 for prices of \$780,000 and \$800,000 or \$200.93 and \$224.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$714,551 or \$205.45 per square foot of living area, including land, falls below the two best comparable sales in this record on an overall market value basis but is bracketed by the comparables on a price per square foot basis. 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.



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: \_\_\_\_\_

October 21, 2025



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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