



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

APPELLANT: John Basten
DOCKET NO.: 24-01455.001-R-2
PARCEL NO.: 07-30-201-041

The parties of record before the Property Tax Appeal Board are John Basten, 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: \$15,754
IMPR.: \$264,316
TOTAL: \$280,070

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 wood siding exterior construction with 2,870 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a garage with 529 square feet of building area. The property is a waterfront property and has an approximately 6,098 square foot site and is located in Grayslake, Warren Township, Lake County.¹

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 different neighborhood codes than the subject property. The comparables have sites that range in size from 6,970 to 11,395 square feet of land area. The comparables are improved with 2-story dwellings of wood

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

frame exterior construction ranging in size from 2,336 to 3,306 square feet of living area that range in age from 27 to 32 years old. The appellant reported that each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 441 to 711 square feet of building area. The comparables sold from May to July 2024 for prices ranging from \$477,000 to \$549,000 or from \$156.90 to \$220.46 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 \$280,070. The subject's assessment reflects a market value of \$840,294 or \$292.79 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

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 location and distance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. Three comparables are located on the same street as the subject with two comparables being located in the same assessment neighborhood as the subject property. The comparables have waterfront sites that range in size from 6,120 to 19,776 square feet of land area. The comparables are improved with split-level, 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,920 to 2,310 square feet of living area ranging in age from 6 to 34 years old. Two comparables each have a basement with finished area and two comparables each have a crawl space foundation. Each comparable has central air conditioning and a garage ranging in size from 440 to 932 square feet of building area. Three comparables each have one fireplace. The comparables sold from August 2022 to September 2024 for prices ranging from \$550,000 to \$1,000,000 or from \$251.72 to \$432.90 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 are not lakefront properties whereas the board of review comparables are each lakefront properties, like the subject.

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

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 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.

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 locations of non-lakefront properties when compared to the subject and other comparables in the record. The Board has given reduced weight to board of review comparable sale #1 has a 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. The Board has also given reduced weight to board of review comparable #3 due to its considerably larger site size and newer dwelling age when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #4. The Board finds that these two comparables sold more proximate to the January 1, 2024, assessment date and are lakefront properties like the subject. These two comparables are also relatively similar to the subject in site size but have varying degrees of similarity when compared to the subject in dwelling size, design, age and features. These two comparables sold in August 2023 for prices of \$550,000 and \$815,000 or \$286.46 and \$385.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$840,294 or \$292.79 per square foot of living area, including land, is bracketed by the two best comparable sales in this record on a price per square foot basis but is greater than the comparables on an overall market value basis which appears to be logical given the subject's larger dwelling size. 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: _____

November 25, 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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