



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

APPELLANT: John M. Gallagher
DOCKET NO.: 24-01492.001-R-1
PARCEL NO.: 07-34-301-050

The parties of record before the Property Tax Appeal Board are John M. Gallagher, 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: \$57,233
IMPR.: \$224,469
TOTAL: \$281,702

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 exterior construction with 4,530 square feet of living area. The dwelling is approximately 20 years old. Features of the home include a basement, central air conditioning, three fireplaces and a garage with 1,101 square feet of building area. The property has an approximately 44,823 square foot site and is located in Waukegan, Warren 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. Each comparable is located in the same neighborhood code as the subject and within .15 of a mile from the subject property. The comparables have sites ranging in size from 44,431 to 55,234 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of wood frame exterior construction ranging in size from 3,960 to 4,165 square feet of living area that range in age from 25 to 34 years old. The appellant reported that each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 764 to 980 square feet of building

area. The comparables sold from June 2022 to June 2024 for prices ranging from \$625,000 to \$820,000 or from \$152.59 to \$206.65 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 \$281,702. The subject's assessment reflects a market value of \$845,191 or \$186.58 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In response to the appeal, the board of review, through the township assessor, submitted a memorandum on the differences from the subject to the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, comparable #3 is the same property as the appellant's comparable #3. Each comparable is located in the same assessment neighborhood as the subject and within .15 of a mile from the subject property. The comparables have sites ranging in size from 46,957 to 55,234 square feet of land area. The comparables are improved with 2-story dwellings of brick, stucco or brick and stucco exterior construction ranging in size from 3,968 to 4,573 square feet of living area that range in age from 27 to 31 years old. Each comparable has a basement, two with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 792 to 980 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from March 2023 to January 2024 for prices ranging from \$820,000 to \$1,020,000 or from \$189.81 to \$258.75 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 eight comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to appellant's comparable sales #2 and #3 as well as board of review comparable sales #2, #3 and #4, which includes the common comparable, due to their due to their differences from the subject in dwelling sizes and/or swimming pool amenity. The Board has given reduced weight to appellant's comparable sale #1 due to its remote sale date occurring in 2022, which is less

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

proximate in time to the January 1, 2024, assessment date given other sales available in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #4 along with board of review comparable sale #1. 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, dwelling size, and some features. These two comparables sold in January and June 2024 for prices of \$800,000 and \$868,000 or \$189.81 and \$192.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$845,191 or \$186.58 per square foot of living area, including land, falls below the two best comparable sales in this record on a price per square foot basis but is bracketed between on an overall market value 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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