



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

APPELLANT: Russell Halvorson  
DOCKET NO.: 24-01548.001-R-1  
PARCEL NO.: 10-34-302-026

The parties of record before the Property Tax Appeal Board are Russell Halvorson, 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:** \$36,448  
**IMPR.:** \$221,429  
**TOTAL:** \$257,877

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 two-story dwelling of frame exterior construction with 3,886 square feet of living area. The dwelling was constructed in 2015 and is approximately 9 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 839 square foot garage. The property has an approximately 40,018 square foot site and is located in Hawthorn Woods, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from .33 of a mile to 1.19-miles from the subject. None of the comparables have the same assigned assessment neighborhood code as the subject. The parcels range in size from 10,454 to 62,112 square feet of land area which are each improved with either a 1.5-story or a 2-story dwelling of frame exterior construction. The dwellings range in age from 20 to 35 years old and range in size from 3,333 to

3,684 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 517 to 1,101 square feet of building area. The comparables sold from May to November 2023 for prices ranging from \$535,000 to \$640,000 or from \$145.22 to \$187.35 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$218,889 which would reflect a market value of approximately \$656,667 or \$168.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$257,877. The subject's assessment reflects a market value of \$773,708 or \$199.10 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In rebuttal to the appellant's evidence, the board of review reported that the subject property sold in March 2020 for a price of \$629,000 as depicted in a Multiple Listing Service (MLS) data sheet which included a notation of the property being "nearly new with extensive upgrades." In addition, a MLS data sheet for appellant's comparable sale #1 depicted that this property was sold "as-is" after buyers backed out of a contract when they were unable to sell their current residence.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, where comparables #1 and #2 are located in the same neighborhood code as the subject. The board of review included a location map with a narrative contending the subject benefits from a location near the end of a cul-de-sac, whereas board of review comparables #1 and #2 are located on average interior sites. Furthermore, board of review asserted that comparables #3 and #4 benefit from locations which view a golf course. The four parcels range in size from 15,429 to 48,469 square feet of land area and are each improved with two-story dwellings of brick, stucco/stone,<sup>2</sup> or wood siding exterior construction. The homes range in age from 5 to 19 years old and range in size from 3,001 to 3,886 square feet of living area. Each comparable has a basement, three of which have finished area. Features include central air conditioning, a fireplace, and a garage ranging in size from 644 to 839 square feet of building area. Additional notations in the grid analysis indicate that two homes are "older" and comparable #1 is the same model as the subject. The comparables sold from April 2022 to March 2024 for prices ranging from \$760,000 to \$855,000 or from \$205.87 to \$266.58 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**

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<sup>1</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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

<sup>2</sup> There is no data submitted by the board of review defining the designation "ST" for exterior construction in the grid analysis.

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 suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as well as board of review comparable #3, due to the older ages of the dwellings ranging from 19 to 35 years old, differing story height, and/or the substantial difference in dwelling size when compared to the subject.

On this limited record, the Board finds the best evidence of market value in the record consists of board of review comparables #1, #2 and #4, which have varying degrees of similarity to the subject. Each comparable is similar to the subject in design, dwelling size, foundation type and several features. Adjustments to these three comparables are necessary for differences in lot size, age, dwelling size, finished basement feature, and/or garage size to make the comparables more equivalent to the subject. These three comparables sold from April 2022 to March 2024 for prices ranging from \$760,000 to \$855,000 or from \$205.87 to \$222.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$773,708 or \$199.10 per square foot of living area, including land, which is within the range of the comparable sales in this record in terms of overall value and slightly below the range on a per-square-foot of living area basis. Furthermore, given the best evidence in the record, greatest weight should be placed on comparables #1 and #2 which are closest in proximity to the subject and most similar to the subject in age as well, however, these sales occurred in 2022, dates least proximate in time to the lien date at issue of January 1, 2024. Comparables #1 and #2 sold for prices of \$800,000 and \$855,000 or for \$205.87 and \$222.42 per square foot of living area, including land, which further supports that a reduction in the subject's assessment is not warranted on market value grounds.

Based on this evidence and a thorough analysis, considering appropriate adjustments to the best comparable sales in the record for differences from the subject to make the comparables more equivalent to 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



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: \_\_\_\_\_

January 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Russell Halvorson, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085