



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

APPELLANT: Susan Thomas  
DOCKET NO.: 24-01559.001-R-1  
PARCEL NO.: 11-02-305-021

The parties of record before the Property Tax Appeal Board are Susan Thomas, 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:** \$69,611  
**IMPR.:** \$175,483  
**TOTAL:** \$245,094

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 2,894 square feet of living area. The dwelling was constructed in 1999 and is approximately 25 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 710 square foot garage. The property has an approximately 20,132 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within 1.03-miles from the subject. None of the comparables have the same assigned assessment neighborhood code as the subject. The parcels range in size from 13,688 to 42,303 square feet of land area which are each improved with two-story dwellings of frame or brick with frame exterior construction. The dwellings range in age from 26 to 45 years old and range in size from 2,937 to 3,115 square feet

of living area. Each comparable has an unfinished basement, and a garage ranging in size from 441 to 894 square feet of building area. Two homes each have central air conditioning and two homes each have a fireplace. The comparables sold from May to July 2024 for prices ranging from \$630,000 to \$810,500 or from \$214.50 to \$260.19 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$177,481<sup>1</sup> which would reflect a market value of approximately \$532,496 or \$184.00 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 \$245,094. The subject's assessment reflects a market value of \$735,356 or \$254.10 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, two of which are located in the same neighborhood code as the subject. All of the comparables are located within .68 of a mile from the subject. The parcels range in size from 14,172 to 37,526 square feet of land area and are each improved with a two-story dwelling of frame or frame with brick exterior construction. The homes range in age from 24 to 26 years old and range in size from 2,432 to 2,635 square feet of living area. Each comparable has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 662 square feet of building area. As part of a duplicate grid of the board of review comparables, comparables #1 and #2 are both in the subject's neighborhood and comparables #3 and #4 are each located in inferior neighborhoods with comparable #4 backing to a tollway. The comparables sold from May 2022 to April 2024 for prices ranging from \$589,000 to \$780,000 or from \$242.19 to \$296.02 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.

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<sup>1</sup> The appellant's petition which controls the assessment request depicts a total assessment of \$177,481. (86 Ill.Admin.Code §1910.30(j)). The attached brief filed by counsel describes each comparables' similarities and dissimilarities with the subject property and then concludes a total assessment request of \$226,674 which would reflect a market value of \$680,090 at the statutory level of assessment.

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

The parties submitted a total of seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3, due to their older ages when compared to the 25-year-old subject. The Board has given reduced weight to board of review comparables #3 and #4 due to their significantly smaller dwelling sizes of approximately 16% when compared to the subject.

The Board finds the best evidence of market value is found in the appellant's comparable #2 as well as board of review comparables #1 and #2, which present varying degrees of similarity to the subject. The subject dwelling is bracketed by the best suggested comparables which range from 2,572 to 2,981 square feet of living area, indicating adjustments to the comparables would be appropriate to make them more equivalent to the subject's dwelling size of 2,894 square feet. Likewise, there are differences in basement size when compared to the subject which also necessitates adjustments. On the other hand, the subject has a larger garage feature when compared to the three best comparable properties in the record suggesting upward adjustments to the comparables to make them more equivalent in this feature. The best comparables sold from May 2022 to July 2024 for prices ranging from \$700,000 to \$780,000 or from \$234.82 to \$296.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$735,356 or \$254.10 per square foot of living area, including land, which is within the range of the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis.

Based on this evidence and after considering appropriate adjustments to the 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

Susan Thomas, 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