



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

APPELLANT: BARRY HOLLINGSWORTH
DOCKET NO.: 24-01576.001-R-1
PARCEL NO.: 16-09-105-003

The parties of record before the Property Tax Appeal Board are BARRY HOLLINGSWORTH, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company, in Mundelein, 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: \$74,966
IMPR.: \$181,525
TOTAL: \$256,491

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 brick exterior construction with 3,311 square feet of living area. The dwelling was constructed in 1969 and is approximately 55 years old. Features of the home include a basement with 1,496 square feet of finished area, 3½ bathrooms, central air conditioning, a fireplace, and a 440 square foot garage. The property has an approximately 12,750 square foot site and is located in Lake Forest, West Deerfield 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 within .40 of a mile from the subject with the same assigned assessment neighborhood code as the subject. The parcels range in size from 12,750 to 21,150 square feet of land area which are each improved with a two-story dwelling of brick or wood siding exterior construction. The dwellings range in age from 36 to 57

years old and range in size from 2,552 to 3,388 square feet of living area. Each comparable has a partial or full basement, two of which have finished areas of 342 and 638 square feet, respectively. Features include 2½ or 3 bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 616 square feet of building area. The comparables sold from November 2022 to August 2024 for prices ranging from \$530,000 to \$705,250 or from \$198.49 to \$221.32 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$229,716 which would reflect a market value of approximately \$689,148 or \$208.14 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 \$256,491. The subject's assessment reflects a market value of \$769,550 or \$232.42 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appellant's evidence, the board of review asserted that appellant's comparable #1 consists of a dwelling that is 23% smaller than the subject dwelling. In addition, the board of review noted that appellant's comparable #4 consists of a sale in 2022, or more than 25 months [*sic*] prior to the lien date at issue of January 1, 2024.² The board of review also pointed out that appellant's comparables #2, #3 and #4 consist of unfinished basements. As depicted in attached documentation, appellant's comparables #1, #2 and #3 sold in need of updating, needs TLC and/or rehabbing and appellant's comparable #4 was asserted to be "an older Estate Sale."

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales which are located in the same neighborhood code and within .34 of a mile from the subject. The board of review characterized the properties as within four blocks of the subject as depicted on a map. The parcels range in size from 13,345 to 20,060 square feet of land area and are each improved with either a 1.75-story or a 2-story dwelling of brick or wood siding exterior construction. The homes are 56 to 59 years old, and range in size from 3,001 to 3,400 square feet of living area. Each comparable has a basement, two of which have finished area. Features include 2½ to 4½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 483 to 552 square feet of building area. The comparables sold from April 2023 to July 2024 for prices ranging from \$732,000 and \$1,206,000 or from \$243.35 to \$354.71 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Appellant's counsel filed two timely rebuttal arguments. In the first submission, counsel argued each of the board of review properties have larger lot sizes than the subject and each comparable has a larger garage than the subject. In the second submission, besides reiterating the lot size issue for each comparable, counsel asserted various updates and/or renovations to the dwellings along with notations of greater bathroom and/or fireplace count make these properties inappropriate comparisons to the subject.

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

² Mathematically November 2022 to January 2024 is approximately 13 months.

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 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 #1, #3 and #5, due to their significantly newer age and/or substantially smaller dwelling size of more than 20%, when compared to the subject.

The Board finds the best evidence of market value consists of appellant's comparables #1 and #4 as well as the board of review comparables, which have similarity to the subject in location, age, dwelling size, foundation type, and some features. The best comparables range in age from 47 to 59 years old necessitating adjustments to make the comparables more equivalent to the subject's age of 55 years old. Adjustments to the comparables are necessary for differences in dwelling size and basement size to make the comparables more equivalent to the subject. Only board of review comparable #2 is similar to the subject in bathroom count, necessitating adjustments to each of the remaining best comparables for differences in the number of bathrooms as compared to the subject. Two comparables have more fireplaces than the subject and all of the best comparables have larger garages than the subject indicating downward adjustments for both fireplace count and garage size would be appropriate. Four of the best six comparables lack basement finish indicating upward adjustments would be necessary to make these comparables more equivalent to the subject. Moreover, upward adjustments to the two comparables with finished basements are also necessary as the subject has more finished basement area than these comparables with finished basements. The best six comparables in the record sold from November 2022 to July 2024 for prices ranging from \$580,000 to \$1,206,000 or from \$198.49 to \$354.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$769,550 or \$232.42 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, including.

Based on this evidence, 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

BARRY HOLLINGSWORTH, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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