



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

APPELLANT: Gary Des Lauries
DOCKET NO.: 24-01594.001-R-1
PARCEL NO.: 14-33-303-011

The parties of record before the Property Tax Appeal Board are Gary Des Lauries, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$61,953
IMPR.: \$214,459
TOTAL: \$276,412

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 3,717 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a walkout basement, central air conditioning, two fireplaces and a garage with 810 square feet of building area. The property has an approximately 66,038 square foot site and is located in Deer Park, Ela 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 properties that have the same assessment neighborhood code as the subject and are located from .09 of a mile to 2.19 miles from the subject property. The comparables sold from December 2022 to August 2023 for prices ranging from \$664,500 to \$915,000 or from \$200.69 to \$218.38 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced

to \$256,426, which would reflect a market value of \$769,355 or \$206.98 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$276,412. The subject's assessment reflects a market value of \$829,319 or \$223.12 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable properties that have the same assessment neighborhood code as the subject and are located from .09 of a mile to 2.10 from the subject property. The board of review's comparables #2, #4 and #5 are the same properties as the appellant's comparables #3, #1 and #2, respectively. The comparables have sites that range in size from approximately 41,493 to 101,495 square feet of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,505 to 4,194 square feet of living area. The dwellings were built from 1986 to 2008. The comparables each have a basement, one of which is a walkout. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 671 to 874 square feet of building area. The comparable sold from August 2022 to December 2024 for prices ranging from \$500,000 to \$915,000 or from \$134.52 to \$242.23 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 six comparable sales for the Board's consideration, as three sales are common to both parties. The Board has given less weight to the appellant's comparable #1/board of review comparable #4, the appellant's comparable #2/board of review comparable #5 and the appellant's comparable #4, as well as board of review comparable #3 which are located more than one mile away from the subject and/or differ from the subject in dwelling size. Additionally, the appellant's comparable #2/board of review comparable #5 is a newer dwelling when compared to the subject and board of review comparable #3 sold 16 months prior to the lien date at issue and is less likely to be reflective of the subject's market value as of the January 1, 2024 assessment date.

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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review comparable #2 and board of review comparable #1, which sold proximate to the January 1, 2024 assessment date and are similar to the subject in location, site size, dwelling size, design, age and some features. These two comparables sold from April 2023 and December 2024 for prices of \$760,000 and \$849,000 or for \$206.13 and \$242.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$829,319 or \$223.12 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record 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

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