



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eric Doane  
DOCKET NO.: 24-01603.001-R-1  
PARCEL NO.: 12-17-100-005

The parties of record before the Property Tax Appeal Board are Eric Doane, 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:

<b>LAND:</b>	\$65,792
<b>IMPR.:</b>	\$154,186
<b>TOTAL:</b>	\$219,978

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 2,380 square feet of living area.<sup>1</sup> The dwelling was constructed in 1977 and is approximately 47 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a 576 square foot basement garage. The property has an approximately 41,870 square foot site and is located in Lake Bluff, Shields 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 properties that are located from .99 of a mile to 1.28 miles from the subject property. The properties have sites ranging in size from

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<sup>1</sup> The Board finds the best description of the subject is found in the subject's property record card provided by the board of review revealing the subject dwelling has a wood siding exterior that was constructed in 1977 and has a partial basement with a 576 square foot basement garage, which was not refuted by the appellant.

approximately 12,001 to 12,776 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,019 to 2,374 square feet of living area. The dwellings are from 33 to 64 years old. The comparables each have a basement, central air conditioning and a garage ranging in size from 441 to 506 square feet of building area. Two comparables each have a fireplace. The comparables sold in June or July 2024 for prices ranging from \$460,000 to \$710,000 or from \$193.77 to \$336.31 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$127,714, which would reflect a market value of \$383,180 or \$161.00 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 \$219,978. The subject's assessment reflects a market value of \$660,000 or \$277.31 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 three comparable properties that have the same assessment neighborhood code as the subject. The properties have sites that range in size from 7,500 to 15,841 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,806 to 2,307 square feet of living area. The dwellings were built from 1971 to 2020. Two comparables each have a basement, two comparables have central air conditioning and each comparable has a garage ranging in size from 420 to 572 square feet of building area. The comparables sold from May to December 2023 for prices ranging from \$612,000 to \$655,000 or from \$280.77 to \$338.87 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 record contains six comparable sales submitted by the parties for the Board's consideration. The Board has given less weight to the appellant's comparable #2 which appears to be an outlier due to its significantly lower sale price of \$460,000 or \$193.77 per square foot of living area, including land in relation to the other comparable sales in the record. The Board has given reduced weight to board of review comparables #1 and #2 due to their significantly newer dwelling ages, when compared to the subject.

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

The Board finds the appellant's comparables #1 and #3 are similar to the subject in dwelling size but the dwellings are 16 or 17 years older than the subject and both comparables are located more than a mile away from the subject. The board of review's comparable #3 is most similar to the subject in location and age but has a smaller dwelling size, when compared to the subject. Additionally, all three comparables have substantially smaller site sizes when compared to the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in May 2023 and June 2024 for prices ranging from \$612,000 to \$710,000 or from \$312.23 to \$338.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$660,000 or \$277.31 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record in terms of overall value but below the range on a price per square foot of living area basis. Based on this record and after considering adjustments to the best comparables for differences from 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: \_\_\_\_\_

C E R T I F I C A T I O N

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



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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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