FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marian Hoskins
DOCKET NO.: 24-01607.001-R-1
PARCEL NO.: 12-17-211-004

The parties of record before the Property Tax Appeal Board are Marian Hoskins, 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:	$43,212
IMPR.:	$132,724
TOTAL:	$175,936

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 2,291 square feet of living area.[1] The dwelling was constructed in 1969 and is approximately 55 years old. Features of the home include a basement, central air conditioning and a 440 square foot garage. The property has an approximately 11,896 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 five comparable properties that are located from .89 of a mile

[1] The parties differ as to the subject dwelling's story height and fireplace count. The Board finds the best description of subject dwelling is found in the subject's property information printout provided by the board of review which contained a schematic diagram with dimensions of the improvements and an exterior photograph of the dwelling.

to 1.38 miles from the subject property. The comparables have sites that range in size from approximately 12,480 to 25,578 square feet of land area. The comparables are improved with split-level, two-story or one-story dwellings of wood frame exterior construction ranging in size from 1,895 to 2,239 square feet of living area.[2] The dwellings are from 63 to 71 years old. The comparables each have a basement and a garage ranging in size from 462 to 506 square feet of building area. Four comparables have central air conditioning and four comparables each have a fireplace. The comparables sold from July to December 2023 for prices ranging from $526,000 to $625,000 or from $234.93 to $311.26 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $138,973, which would reflect a market value of $416,961 or $182.00 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 $175,936. The subject's assessment reflects a market value of $527,861 or $230.41 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[3]

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject property. The comparables have sites that range in size from approximately 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, three comparables have central air conditioning and each comparable has a garage ranging in size from 404 to 572 square feet of building area. The comparables sold from May to December 2023 for prices ranging from $550,000 to $655,000 or from $255.46 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 parties submitted nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3 and #5 due to their dissimilar split-level or one-story designs, when compared to the subject's two-story design and/or their older dwelling

[2] The design/story height of the appellant's comparables are found in the supplemental grid analysis provided by the appellant which included exterior photographs of the dwellings.

[3] 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.

age. The Board has given reduced weight to board of review comparables #1, #2 and #3 due to their significantly newer dwelling ages and/or their lack of a basement, when compared to the subject.

The Board finds the appellant's comparable #4 and board of review comparable #4 are overall more similar to the subject dwelling in design and age and relatively similar to the subject in site size, dwelling size and some features. However, the appellant's comparable is located more than one mile away from the subject. Nevertheless, these two comparables sold in August and May 2023 for prices of $580,000 and $612,000 or for $296.83 and $338.87 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $527,861 or $230.41 per square foot of living area, including land, which falls below the two more similar comparable sales in the record. Based on this record, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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: February 17, 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

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