



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

APPELLANT: Adriana Metcalf
DOCKET NO.: 24-01659.001-R-1
PARCEL NO.: 12-28-413-003

The parties of record before the Property Tax Appeal Board are Adriana Metcalf, 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 **A Reduction** 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: \$223,566
IMPR.: \$178,527
TOTAL: \$402,093

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 1-story dwelling of frame exterior construction with 3,712 square feet of living area. The dwelling was constructed in 1977 and is approximately 47 years old. Features of the home include a basement and central air conditioning. The property has a 24,598 square foot site and is located in Lake Forest, 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 sales located from .30 of a mile to 2 miles from the subject, one of which has the same neighborhood code as the subject. The comparables have sites ranging in size from 21,580 to 62,726 square feet of land area and are improved with 1-story dwellings of frame exterior construction ranging in size from 3,014 to 4,033 square feet of living area. The homes are 52 to 70 years old. The homes each have a basement; four homes have central air conditioning; and each home has a garage ranging in size from 506 to 956 square

feet of building area. The comparables sold from January 2022 to August 2023 for prices ranging from \$792,000 to \$1,318,000 or from \$230.45 to \$376.79 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$480,064. The subject's assessment reflects a market value of \$1,440,336 or \$388.02 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 two comparable sales with the same neighborhood code as the subject. Comparable #1 is the same sale as appellant comparable #3. The comparables have sites with 14,130 or 21,580 square feet of land area and are improved with 1-story dwellings of frame exterior construction containing 2,748 or 3,014 square feet of living area. The homes were built in 1950 or 1955 and have basements. Each home has central air conditioning and a garage with 506 or 525 square feet of building area. The comparables sold in May 2021 and November 2022 for prices of \$876,000 and \$995,000 or \$318.78 and \$330.13 per square foot of living area, land included. Based on this evidence, the board of review requested a 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales for the Board's consideration which includes the parties' common comparable. The Board gives less weight to the parties' common comparable, appellant's comparables #1 and #5 as well as board of review comparable #2 which sold in 2021 and 2022, less proximate in time to the January 1, 2024, assessment date than the remaining comparables in the record.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3 which sold most proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in location, site size, age, dwelling size and features. The best comparables sold in March and August 2023 for prices of \$792,000 and \$1,240,000 or \$250.79 and \$307.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,440,336 or \$388.02 per square foot of living area, including land, which is above the two best comparable sales in this record. After considering adjustments to the best

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.

comparables in this record for differences from the subject, the Board finds that the appellant demonstrated by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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

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:

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

AGENCY

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