



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

APPELLANT: Christopher Dee
DOCKET NO.: 24-01663.001-R-1
PARCEL NO.: 12-31-103-002

The parties of record before the Property Tax Appeal Board are Christopher Dee, 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: \$118,683
IMPR.: \$166,661
TOTAL: \$285,344

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 wood siding exterior construction with 3,133 square feet of living area. The dwelling was constructed in 1962 and is approximately 62 years old. Features of the home include a basement, central air conditioning and a 484 square foot garage. The property has approximately 24,020 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 three comparable sales located within the subject's assessment neighborhood. The comparables have sites ranging in size from 34,804 to 63,162 square feet of land area that are improved with 1-story dwellings of frame exterior construction ranging in size from 2,566 to 3,158 square feet of living area. The homes were 63 to 67 years old. Each dwelling has a basement, central air conditioning and a garage ranging in size from

675 to 805 square feet of building area. The comparables sold from March 2022 to September 2023 for prices ranging from \$710,000 to \$930,000 or from \$250.79 to \$315.79 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$285,344. The subject's assessment reflects a market value of \$856,118 or \$273.26 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 three comparable sales located within the subject's assessment neighborhood. Comparables #2 and #3 were previously submitted and described by the appellant as comparables #3 and #2, respectively. Board of review comparable #1 has a 20,495 square foot site that is improved with a 1-story dwelling of frame exterior construction containing 2,989 square feet of living area. The homes were built from 1959 to 1965. The dwelling has a basement, central air conditioning and a 506 square foot garage. This comparable sold in July 2022 for \$1,140,000 or \$381.40 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 evidence on four comparable sales to support their respective positions before the Property Tax Appeal Board, two of which were common comparables. The Board gives less weight to appellant's comparable #1 due to difference in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties two common comparable sales and board of review comparable sale #1 which are similar to the subject in location, age, dwelling size, and features. These comparables sold from July 2022 to July 2023 for prices ranging from \$792,000 to \$1,140,000 or from \$250.79 to \$381.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$856,118 or \$273.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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: _____

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: _____

March 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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