



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

APPELLANT: Brian Moak  
DOCKET NO.: 24-01678.001-R-2  
PARCEL NO.: 12-33-300-017

The parties of record before the Property Tax Appeal Board are Brian Moak, 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:** \$303,524  
**IMPR.:** \$629,311  
**TOTAL:** \$932,835

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 45,302 square foot site improved with a 2-story dwelling of frame construction containing 5,660 square feet of living area. The dwelling was constructed in 1954 and is approximately 70 years old. Features of the home include an unfinished basement, central air conditioning, and a garage containing 970 square feet of building area. The property 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 a grid analysis with information on four comparable sales<sup>1</sup> located from .48 of a mile to 1.61 miles from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 41,817 to 106,722 square feet of land area that are improved with 2-story dwellings of wood frame exterior construction. The

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<sup>1</sup> Appellant's comparable #3 is the sale of the subject property in January 2022 for a price of \$2,580,000.

comparables range in size from 4,866 to 6,758 square feet of living area and range in age from 47 to 73 years old. Each comparable features an unfinished basement, central air conditioning, 1 fireplace, and a garage ranging in size from 648 to 970 square feet of building area. The comparables sold from January to December 2022 for prices ranging from \$1,775,000 to \$3,500,000 or from \$262.65 to \$531.19 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$932,835. The subject's assessment reflects a market value of \$2,798,785 or \$494.48 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 a grid analysis with information on two comparable sales located within the same assessment neighborhood code as the subject property. The board of review comparables #1 is the same property as appellant's comparable #4. The comparables have parcels containing 83,200 and 188,745 square feet of land area that are improved with 2-story dwellings of frame construction containing 6,589 and 6,245 square feet of living area, respectively. The dwellings were built in 1952 and 1987. Each dwelling features an unfinished basement, central air conditioning, and a garage containing 648 and 740 square feet of building area. The comparables sold in November 2023 and March 2022 for prices of \$2,275,000 and \$3,500,000 or for \$364.29 and \$531.19 per square foot of living area, including land, respectively. The board of review also noted that the subject property sold in January 2022 for \$2,580,000 or \$455.83 per square foot of living area, land included.<sup>3</sup> Based on this evidence, the board of review requested affirmation 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 for the Board's consideration a total of five comparable sales including one common comparable. The comparable sales also include the sale of the subject property in January 2022. After analyzing the evidence submitted, the Board finds that each of the comparables (with the exception of appellant's comparable #3 which is the sale of the subject property) differs from the subject significantly in critical characteristics such as lot size, dwelling size, and/or age. Making large adjustments to the comparables in order to make them more equivalent to the subject would undermine the reliability of the comparative analysis.

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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.

<sup>3</sup> This sale of the subject property is also reported on the appellant's grid as comparable sale #3.

Furthermore, only one comparable in this record sold proximate in time to the January 1, 2024 assessment date at issue. Consequently, the Board will give each comparable in this record equal weight (including the common comparable and the sale of the subject). The comparables in this record sold from January 2022 to November 2023 for prices ranging from \$1,775,000 to \$3,500,000 of from \$262.65 to \$531.19 per square foot of living area, land included.

The subject's assessment reflects a market value of \$2,798,785 or \$494.48 per square foot of living area, including land, which is within the range established by all the comparable sales in this record both in terms of overall value and is on a price per square foot of living area basis. Furthermore, the subject's sale in January 2022, two years prior to the assessment date at issue, for a price of \$2,580,000 or \$455.83 per square foot of living area, land included, gives further credence to the subject's assessment.

Based on this record and after considering adjustments to the comparables in this record for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, the Board finds that 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

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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