



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

APPELLANT: Denise Swaton
DOCKET NO.: 24-01793.001-R-1
PARCEL NO.: 06-26-210-023

The parties of record before the Property Tax Appeal Board are Denise Swaton, the appellant; 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: \$19,771
IMPR.: \$66,050
TOTAL: \$85,821

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 bi-level/raised-ranch dwelling with 1,164 square feet of living area. The dwelling was constructed in 1986 and is approximately 38 years old. Features of the home include a lower level with 456 square feet of finished area, central air conditioning, and a 484 square foot garage. The property has an approximately 7,530 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.45 of a mile from the subject. The parcels range in size from 8,100 to 10,050 square feet of land area and are improved with bi-level/raised-ranch or tri-level homes ranging in size from 1,032 to 1,348 square feet of living area. The homes range in age from 36 to 60 years old with comparables #1, #3, and #5 having effective ages of 45, 39, and 39 years old, respectively. Each home has a lower level with 528 to 1,288 square feet of finished area, central air conditioning, and a garage ranging in size

from 360 to 528 square feet of building area. The comparables sold from January 2021 to December 2022 for prices ranging from \$179,900 to \$245,000 or from \$165.96 to \$222.87 per square foot of living area, including land.

The appellant also submitted an undated market report prepared by Elona Hamilton, of Hamilton Group Realtors, based on five sales (that are the same as the appellant's comparables #1 through #5) and estimating a suggested marketing price of \$224,980 for the subject.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$74,987, which would reflect a market value of \$224,983 or \$193.28 per square foot of living area, including land, when applying 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 \$85,821. The subject's assessment reflects a market value of \$257,489 or \$221.21 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 0.22 of a mile from the subject. The parcels range in size from 7,436 to 8,866 square feet of land area and are improved with tri-level, bi-level, or 1-story homes² ranging in size from 1,080 to 1,348 square feet of living area. The dwellings range in age from 37 to 46 years old. Each home has a basement with 552 to 1008 square feet of finished area, central air conditioning, and a garage ranging in size from 440 to 484 square feet of living area. The comparables sold from May 2021 to April 2023 for prices ranging from \$265,000 to \$345,000 or from \$230.71 to \$319.44 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables are not similar to the subject. The appellant submitted a listing sheet and sales history for the board of review's comparable #1, describing this home as a bi-level home that was remodeled in 2022 after selling and being conveyed by a Sheriff's Deed in August 2022 for \$134,000. The appellant submitted a listing sheet for the board of review's comparable #2, describing this home as a tri-level dwelling. The appellant contended the board of review's comparable #3 was remodeled in 2018 and is updated unlike the subject.

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

¹ Section 1910.50(c)(1) of the Board's procedural rules 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). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

² The appellant presented listing sheets for the board of review's comparables #1 and #3 describing bi-level and tri-level homes.

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 a total of ten comparable sales, with one comparable reported to have sold twice, for the Board's consideration. The Board gives less weight to the August 2022 sale of the board of review's comparable #1, which sold for considerably less than the other sales in this record, suggesting this sale was an outlier. The Board also gives less weight to the April 2023 sale of the board of review's comparable #1 and the board of review's comparable #3, which were recently remodeled unlike the subject, and to the appellant's comparable #6, which is the oldest sale in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1 through #6 and the board of review's comparable #2, which sold relatively proximate in time to the assessment date and are more similar to the subject in dwelling size, age/effective age, location, site size, and some features, although one comparable has more finished lower level area than the subject, suggesting a downward adjustment to this sale would be needed to make it more equivalent to the subject. These comparables sold for prices ranging from \$179,900 to \$265,000 or from \$165.96 to \$240.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$257,489 or \$221.21 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. Based on this evidence and after considering appropriate 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: _____

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: January 20, 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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