



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

APPELLANT: Bernard Warman
DOCKET NO.: 24-01836.001-R-1
PARCEL NO.: 15-33-202-013

The parties of record before the Property Tax Appeal Board are Bernard Warman, 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: \$33,237
IMPR.: \$101,491
TOTAL: \$134,728

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 split-level dwelling of brick exterior construction with 1,334 square feet of living area.¹ The dwelling was constructed in 1988 and is approximately 36 years old. Features of the home include a fully finished lower level, central air conditioning, a fireplace and a 484 square foot garage. The property has a 7,500 square foot site and is located in Prairie View, Vernon 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 have the same assessment neighborhood code as the subject and are located from .18 to .37 from the subject property. The

¹ The Board finds the best description of the subject in found in the subject's property information printout provided by the board of review, which disclosed the subject dwelling has a 1,334 square foot fully finished lower level, which was not refuted by the appellant.

comparables have sites that range in size from 7,090 to 11,400 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,070 to 1,288 square feet of living area. The dwellings are from 48 to 50 years old. The appellant described the comparables with no basement and no basement finish in the grid analysis. The comparables have central air conditioning and a garage ranging in size from 400 to 552 square feet of building area. Three comparables each have a fireplace. The comparables sold from June 2023 to May 2024 for prices ranging from \$300,330 to \$370,000 or from \$231.38 to \$303.29 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$108,932, which would reflect a market value of \$326,829 or \$245.00 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 \$134,728. The subject's assessment reflects a market value of \$404,224 or \$303.02 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located from approximately .14 to .35 of a mile from the subject property. The comparables have sites ranging in size from 7,500 to 9,050 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 1,125 to 1,296 square feet of living area. The dwellings were built from 1976 to 1978. Each comparable has a basement with finished area and central air conditioning. Two comparables each have a garage with either 528 or 582 square feet of building area. Comparable #1 has a fireplace. The comparables sold from February 2022 to March 2024 for prices ranging from \$355,500 to \$480,000 or from \$315.16 to \$370.37 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 eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables which were not reported to have a basement/lower level with finished area, features of the subject. The Board has given reduced

² 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.

weight to board of review comparable #2 which sold in 2022 less proximate in time to the lien date as issue than other sales in the record.

The Board finds board of review comparables #1 and #3 sold proximate in time to the assessment date at issue and each has a basement with finished area, similar to the subject's finished lower level. The comparables are also relatively similar to the subject in location, dwelling size, design, age and some features. However, the Board finds board of review comparable #3 lacks a garage, suggesting an upward adjustment for this difference would be required to make this comparable more equivalent to the subject. Nevertheless, these two comparables sold in August 2023 and March 2024 for prices of \$355,500 and \$480,000 or for \$315.16 and \$370.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$404,224 or \$303.02 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall market value but is less than the comparables on a price per square foot of living area basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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

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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