



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

APPELLANT: Robert Brown  
DOCKET NO.: 24-01851.001-R-2  
PARCEL NO.: 16-09-112-011

The parties of record before the Property Tax Appeal Board are Robert Brown, 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:** \$122,517  
**IMPR.:** \$394,179  
**TOTAL:** \$516,696

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 2-story dwelling of brick exterior construction with 4,161 square feet of living area.<sup>1</sup> The dwelling was constructed in 2003 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage with 750 square feet of building area. The property has an approximately 20,385 square foot site and is located in Lake Forest, West Deerfield 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 properties that are located from .71 of a mile to 1.25 miles from the subject property. Comparable #1 has a 74,052 square foot site. The appellant did not provide the site sizes of comparables #2 and #3. The comparables are

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<sup>1</sup> The Board finds the best description of the subject is found in the subject's property record card submitted by the board of review, which was not refuted by the appellant.

improved with 2-story dwellings of wood frame exterior construction ranging in size from 3,672 to 4,317 square feet of living area. The dwellings are 37 or 38 years old. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 726 to 925 square feet of building area. The comparables sold in June or July 2024 for prices ranging from \$1,170,000 to \$1,250,000 or from \$289.55 to \$318.63 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$252,409, which would reflect a market value of \$757,303 or \$182.00 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 \$516,696. The subject's assessment reflects a market value of \$1,550,243 or \$372.57 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 information on three comparable properties that have the same assessment neighborhood code as the subject and are located within .60 of a mile from the subject property. The comparables have sites that range in size from 20,000 to 20,140 square feet of land area. The comparables are improved with 1.5-story, 1.75-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,260 to 4,489 square feet of living area. The dwellings are from 11 to 18 years old. The comparables each have a basement with finished area, central air conditioning and from two to four fireplaces. The board of review did not disclose if the comparables have garages. Board of review comparable #2 has a hot tub. The comparables sold from February 2022 to September 2023 for prices ranging from \$1,799,000 to \$1,945,000 or from \$400.76 to \$595.09 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 six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3, as well as board of review comparable #2 due to differences from the subject in location or dwelling size. The Board has given reduced weight to board of review comparable #3 due to its sale date in 2022, which is less proximate to the lien date at issue than other sales in the record.

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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.

The Board finds the appellant's comparable #2 and board of review comparable #1 sold more proximate in time to the January 1, 2024 assessment date at issue and are relatively similar to the subject in location and dwelling size. These two comparables sold in June 2024 and September 2023 for prices of \$1,249,000 and \$1,945,000 or for \$309.01 and \$511.98 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,550,243 or \$372.57 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both in terms of overall market value and 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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