



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

APPELLANT: Alexander David
DOCKET NO.: 24-01855.001-R-1
PARCEL NO.: 16-15-110-012

The parties of record before the Property Tax Appeal Board are Alexander David, 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 a reduction 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: \$52,479
IMPR.: \$168,454
TOTAL: \$220,933

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 one-story dwelling of brick exterior construction with 2,247 square feet of living area.¹ The dwelling was constructed in 1956 and is approximately 68 years old. The dwelling has an effective age of 1981 due to remodeling in 2019. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 368 square feet of building area. The property also has an 800 square foot inground swimming pool and a 216 square foot bath house that were built in 1983. The property has an approximately 12,030 square foot site and is located in Highland Park, Moraine 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

¹ 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.

neighborhood code as the subject and within .49 of a mile from the subject property. The comparables have sites that range in size from approximately 7,841 to 17,476 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,882 to 2,304 square feet of living area. The dwellings are from 25 to 70 years old. The comparables each have an unfinished basement, central air conditioning and a garage ranging in size from 368 to 520 square feet of building area. Three comparables have central air conditioning. The comparables sold from January to October 2023 for prices ranging from \$485,000 to \$632,000 or from \$252.34 to \$315.87 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$190,976, which would reflect a market value of \$572,985 or \$255.00 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 \$240,567. The subject's assessment reflects a market value of \$721,773 or \$321.22 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 within .33 of a mile from the subject property. The comparables have sites that range in size from 13,300 to 17,245 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,510 to 1,992 square feet of living area. The dwellings are 68 or 75 years old. Two comparables each have a basement, one of which has finished area. Two comparables have central air conditioning and a fireplace. Each comparable has a garage ranging in size from 368 to 624 square feet of building area. The comparables sold from May 2022 to May 2024 for prices ranging from \$500,000 to \$655,000 or from \$328.82 to \$351.74 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #3 and #5 due to differences from the subject in dwelling size and age, respectively. The Board has given reduced weight to the three board of

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.

review comparables, which differ from the subject dwelling in foundation type or dwelling size. Additionally, board of review comparable #2 has a sale date that occurred in 2022, less proximate in time to the lien date at issue than other sales in the record and board of review comparable #3 lacks central air conditioning, a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #4, which are overall more similar to the subject in location, dwelling size, design and age. However, the Board finds these three comparables lack basement finish, an inground swimming pool and a bath house, which are all features of the subject, suggesting upward adjustments would be necessary to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from January to October 2023 for prices ranging from \$485,000 to \$632,000 or from \$252.34 to \$315.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$721,773 or \$321.22 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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: 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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