



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

APPELLANT: Larry Bowers
DOCKET NO.: 24-01857.001-R-1
PARCEL NO.: 16-15-404-010

The parties of record before the Property Tax Appeal Board are Larry Bowers, 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: \$35,147
IMPR.: \$89,094
TOTAL: \$124,241

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 two residential dwellings with a combined 2,358 square feet of living area¹ both of which have wood siding exterior construction and built in 1940. Dwelling #1 is a 1-story home with 960 square feet of living area that includes an unfinished basement, central air conditioning, and one fireplace. Dwelling #2 is a 2-story home with 1,398 square feet of living area that features a concrete slab foundation. The subject also has a 462 square foot garage. The property has an approximately 7,530 square foot site and is located in Highwood, Moraine Township, Lake County.

¹ The Board finds the best description of the subject's property details was found in its two property record cards, submitted by the board of review, which were not refuted by the appellant. The Board finds the subject's two improvements have a combined total living area of 2,358 square feet.

The appellant contends overvaluation as the basis of the appeal. In written comments, the appellant describes the subject as a 1-story dwelling containing 960 square feet of living area.

In support of the overvaluation argument the appellant submitted information on five comparable sales located within 0.31 of a mile from the subject.² The parcels range in size from 4,574 to 9,871 square feet of land area that are improved with 1-story dwellings of wood frame exterior construction ranging in age from 69 to 107 years old. The homes range in size from 774 to 994 square feet of living area. Each comparable has an unfinished basement. Four comparables have a garage ranging in size from 420 to 576 square feet of building area and two dwellings have central air conditioning. The comparables sold from January 2022 and August 2023 for prices ranging from \$170,000 to \$362,000 or from \$219.64 to \$366.77 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$95,990 which reflects a market value of \$287,999 or \$122.14 per square foot of living area, including land, when applying the statutory level of assessment of 33.33% and the combined total living area of the subject of 2,358 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,241. The subject's assessment reflects a market value of \$372,760 or \$158.08 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³ and using the combined total living area of 2,358 square feet.

The board of review asserted the appellant excluded the second dwelling and garage amenities of the subject property. The board of review argued each of the appellant's comparable properties has one dwelling which is dissimilar when compared to the subject. To support this argument, the board of review submitted copies of the property record cards for each of the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within 0.28 of a mile from the subject. The parcels range in size from 6,250 to 15,658 square feet of land area improved with a 1-story dwelling of wood siding, stucco or stone exterior construction. The homes are from 53 to 101 years old and range in size from 1,202 to 2,069 square feet of living area. Each comparable has a basement, with two having finished area. Each property has a garage ranging in size from 360 to 728 square feet of building area. Two dwellings have central air conditioning, one dwelling has a fireplace and comparable #1 has a second dwelling. The comparables sold from April 2023 to May 2024 for prices ranging from \$425,000 to \$525,000 or from \$231.09 to \$353.58 per square foot of living area, including land.

² The appellant's grid analysis reflects one of the subject's two dwellings with its selected comparables pertaining to this improvement.

³ 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

The board of review's grid analysis included comments asserting their comparable #1 was the only recent sale in the subject's neighborhood with a coach house amenity. 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 a total of eight comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #3, #4 and #5 which sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record. The Board gives less weight to board of review comparable #3 which has a substantially larger site size relative to the subject's site size.

The Board finds the best evidence of market value to be appellant comparables #1 and #2 and board of review comparables #1 and #2, where one of these comparables has two improvements like the subject. Nevertheless, these comparables sold from March 2023 to May 2024 for prices ranging from \$170,000 to \$440,000 or from \$219.64 to \$353.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$372,760 or \$158.08 per square foot of living area, land included, which falls within the range established by the best comparables in this record on an overall market value basis and below the range on a square foot basis. Furthermore, board of review comparable #1, which has two dwellings, sold for a price of \$440,000 or \$231.09 per square foot of living area, land included, providing additional support for the subject's assessment. On this limited record, 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

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

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