



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

APPELLANT: Gregory Miner  
DOCKET NO.: 24-01860.001-R-3  
PARCEL NO.: 16-18-203-046

The parties of record before the Property Tax Appeal Board are Gregory Miner, 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:** \$179,205  
**IMPR.:** \$584,852  
**TOTAL:** \$764,057

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 1.75-story dwelling of brick exterior construction with 6,078 square feet of living area. The dwelling was constructed in 2004 and is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 780 square foot garage. The property has an approximately 60,056 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 sales located from 0.48 of a mile to 1.47 miles from the subject property. The comparables have sites that range in size from 60,984 to 75,359 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood frame exterior construction ranging in size from 5,040 to 5,952 square feet of living area. The dwellings range in age from 33 to 56 years old. Each comparable has an unfinished basement,

central air conditioning, one or two fireplaces and a garage ranging in size from 792 to 960 square feet of building area. The properties sold in May and July 2024 for prices ranging from \$1,652,000 to \$2,250,000 or from \$327.78 to \$378.02 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$397,056 which reflects a market value of \$1,191,287 or \$196.00 per square foot of living area, land included, 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 \$764,057. The subject's assessment reflects a market value of \$2,292,400 or \$377.16 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.34 of a mile from the subject property. The comparables have sites that range in size from 23,087 to 65,340 square feet of land area and are improved with 1.75-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,411 to 5,822 square feet of living area, that are 23 or 30 years old. Each comparable has a basement with finished area, central air conditioning, three to five fireplaces and a garage ranging in size from 748 to 1,675 square feet of building area. Comparable #1 has an inground swimming pool. The properties sold from February 2022 to August 2023 for prices ranging from \$1,725,000 to \$2,225,000 or from \$374.77 to \$391.07 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 gives less weight to the appellant's comparables which are less similar to the subject in age and/or proximity to the subject than other properties in the record. The Board gives less weight to board of review comparable #2 which sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design and some features. However, these properties present varying degrees of

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<sup>1</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.

similarity to the subject in site size, dwelling size, garage capacity and inground swimming pool amenity suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in May and August 2023 for prices of \$1,725,000 and \$2,005,000 or \$374.77 and \$391.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,292,400 or \$377.16 per square foot of living area, including land, which falls above the two best comparable sales in this record on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. Given the subject's larger dwelling size and larger site size, relative to the two best comparables, a higher overall market value appears supported. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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

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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