



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

APPELLANT: Diane Grauer
DOCKET NO.: 24-01926.001-R-2
PARCEL NO.: 16-23-405-015

The parties of record before the Property Tax Appeal Board are Diane Grauer, 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: \$107,540
IMPR.: \$458,172
TOTAL: \$565,712

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 stone exterior construction¹ with 3,944 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, and a 624 square foot garage. The property has an approximately 13,000 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 three comparable sales located from 0.67 of a mile to 1.11 miles from the subject. The parcels range in size from 14,671 to 22,294 square feet of land area and are improved with 2-story homes ranging in size from 3,553 to 3,832 square feet of living

¹ The Board finds the best evidence of the subject's features is its property record card presented by the board of review which was not refuted by the appellant.

area. The dwellings range in age from 23 to 101 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 393 to 792 square feet of building area. The comparables sold from January to June 2023 for prices ranging from \$1,255,000 to \$1,361,000 or from \$331.66 to \$383.06 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$565,712. The subject's assessment reflects a market value of \$1,697,306 or \$430.35 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 sales located from 0.84 of a mile to 1.07 miles from the subject. The parcels range in size from 15,859 to 45,248 square feet of land area and are improved with 1.5-story, 1.75-story, or 2-story homes ranging in size from 4,137 to 4,774 square feet of living area. The dwellings range in age from 18 to 73 years old. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 594 to 726 square feet of building area. The comparables sold from September 2022 to February 2024 for prices ranging from \$1,700,000 to \$2,050,000 or from \$410.93 to \$476.41 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size, age, and/or site size.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparable #1, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and some features, although one comparable lacks finished basement area that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These most similar comparables sold for prices of \$1,255,000 and \$1,999,000 or

² Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

\$331.66 and \$476.41 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,697,306 or \$430.35 per square foot of living area, including land, which is bracketed by the best two comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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



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: January 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Diane Grauer, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085