



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Anthony Parkhill  
DOCKET NO.: 24-01928.001-R-1  
PARCEL NO.: 16-25-317-019

The parties of record before the Property Tax Appeal Board are Anthony Parkhill, 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:** \$56,010  
**IMPR.:** \$100,605  
**TOTAL:** \$156,615

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-story dwelling of brick exterior construction<sup>1</sup> with 1,215 square feet of living area. The dwelling was constructed in 1967, is approximately 57 years old, and has an effective age of 1983 due to remodeling in 2015. Features of the home include a basement with finished area, central air conditioning, and a 280 square foot garage. The property has an approximately 5,200 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 within 0.21 of a mile from the subject. The comparables have 5,201 or 9,230 square foot sites that are improved with 1-story

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

homes ranging in size from 1,118 to 1,246 square feet of living area. The dwellings range in age from 65 to 97 years old. Each home has a basement, one home has central air conditioning, and one comparable has a 440 square foot garage. The comparables sold in November and December 2023 for prices ranging from \$265,000 to \$475,000 or from \$212.68 to \$382.45 per square foot of living area, including land.

The appellant submitted a brief contending that comparable #1 has an effective age of 1975 and comparable #3 was recently rehabbed. 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 \$156,615. The subject's assessment reflects a market value of \$469,892 or \$386.74 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 sales located within 0.52 of a mile from the subject. The parcels range in size from 5,195 to 5,203 square feet of land area and are improved with 1-story homes ranging in size from 984 to 1,285 square feet of living area. The dwellings range in age from 69 to 95 years old. Each home has a basement, two of which have finished area, central air conditioning, and a 216 or a 400 square foot garage. The comparables sold in April and October 2023 for prices ranging from \$449,000 to \$570,000 or from \$395.94 to \$546.19 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 and the board of review's comparable #3, due to substantial differences from the subject in age, central air conditioning amenity, and/or garage amenity.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and most features, although one comparable lacks

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<sup>2</sup> 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.

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 \$449,000 and \$570,000 or \$395.94 and \$443.58 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$469,892 or \$386.74 per square foot of living area, including land, which is bracketed by the best two comparable sales in terms of total market value and below the best comparables on a per square foot basis. 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: \_\_\_\_\_

C E R T I F I C A T I O N

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



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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**

Anthony Parkhill, 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