



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

APPELLANT: Halley Martin
DOCKET NO.: 24-01934.001-R-2
PARCEL NO.: 16-29-418-017

The parties of record before the Property Tax Appeal Board are Halley Martin, 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: \$52,705
IMPR.: \$262,549
TOTAL: \$315,254

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 wood siding exterior construction with 3,316 square feet of living area. The dwelling was constructed in 1925, is approximately 100 years old, and has a reported effective age of 1976, following an addition in 2008 and a rehab in 2015.¹ Features of the home include a basement with finished area, central air conditioning, and a 792 garage. The property has a 13,068 square foot site and is located in Deerfield, 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 five comparable sales located from 0.99 of a mile to 1.40 miles from the subject. Three comparables have sites of 10,798 or 12,240 square feet of land

¹ 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.

area. The comparables are improved with 2-story homes ranging in size from 2,888 to 3,488 square feet of living area. The dwellings range in age from 40 to 60 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 440 to 529 square feet of building area. The comparables sold from February to December 2023 for prices ranging from \$432,000 to \$605,000 or from \$123.85 to \$194.28 per square foot of living area, including land.

The appellant submitted a final decision of the board of review disclosing the total assessment for the subject of \$315,254. The subject's assessment reflects a market value of \$945,857 or \$285.24 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

The appellant also submitted a brief acknowledging that the comparables are located outside the subject's neighborhood. 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." In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.04 to 0.89 of a mile from the subject. The parcels range in size from 7,050 to 22,050 square feet of land area and are improved with 1.5-story, 1.75-story, and 2-story homes ranging in size from 1,491 to 3,312 square feet of living area. The homes range in age from 51 to 102 years old. Each home has a basement, three of which have finished area, and a garage ranging in size from 300 to 658 square feet of building area. Three homes have central air conditioning. The comparables sold from April 2023 to October 2024 for prices ranging from \$465,000 to \$1,050,000 or from \$286.53 to \$364.95 per square foot of living area, including land.

The board of review submitted a listing sheet for the subject describing a sale in December 2021 for a price of \$900,000, a marketing time of 3 days, and a location on Maplewood Park. 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 record contains a total of nine comparable sales and evidence of a December 2021 sale of the subject for the Board's consideration. The Board gives less weight to the subject's December 2021 sale as it occurred less proximate in time to the assessment date and is less likely to be

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.

indicative of market value as of that date. The Board gives less weight to the appellant's comparables #1 through #4, which are located less proximate to the subject than the other comparables in this record, and to the board of review's comparables #1 and #2, due to significant differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #5 and the board of review's comparables #3 and #4, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, location, and some features, although these comparables differ from the subject in age/effective age, two comparables lack finished basement area that is a feature of the subject, and one comparable has a much larger site than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$605,000 to \$1,050,000 or from \$194.28 to \$317.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$945,857 or \$285.24 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record. Based on this evidence 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

AGENCY

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

APPELLANT

Halley Martin, 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