



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Eberhard  
DOCKET NO.: 24-01936.001-R-1  
PARCEL NO.: 16-32-407-015

The parties of record before the Property Tax Appeal Board are John Eberhard, 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:** \$48,561  
**IMPR.:** \$180,205  
**TOTAL:** \$228,766

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 brick exterior construction with 2,868 square feet of living area. The dwelling was constructed in 1960, is approximately 64 years old, and has an effective age of 2001 due to remodeling in 2018. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, and a 528 square foot garage. The property has an 8,999 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 within 0.41 of a mile from the subject. The parcels range in size from 8,999 to 12,001 square feet of land area and are improved

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<sup>1</sup> Additional details regarding the subject are found in the board of review's evidence and were not refuted by the appellant.

with 2-story homes ranging in size from 2,432 to 3,381 square feet of living area. The dwellings range in age from 59 to 64 years old. Each home has a basement, two of which have finished area,<sup>2</sup> and a garage ranging in size from 420 to 624 square feet of building area. Four homes have central air conditioning. The comparables sold from January 2023 to May 2024 for prices ranging from \$630,000 to \$870,000 or from \$257.32 to \$274.86 per square foot of living area, including land.

The appellant submitted a brief contending the comparables are located in the subject's neighborhood and four comparables were 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 \$228,766. The subject's assessment reflects a market value of \$686,367 or \$239.32 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.41 of a mile from the subject. Comparables #1, #2, and #3 are the same sales as the appellant's comparables #2, #1, and #3, respectively, described above. Comparable #4 has a 9,600 square foot site that is improved with a 2-story home with 2,344 square feet of living area that is 65 years old. This home has a basement, central air conditioning, and a 240 square foot garage. The property sold in August 2023 for a price of \$629,000 or \$268.34 per square foot of living area, including land.

The board of review presented a listing sheet for a March 2021 sale of the subject for a price of \$689,000. The subject was listed for sale for 31 days. 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 six comparable sales, with three common sales, and evidence of a March 2021 sale of the subject. The Board gives less weight to the subject's March 2021 sale as this sale occurred more than two years prior to the assessment and is less likely to be indicative of market value as of that date. The Board gives less weight to the appellant's comparable

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<sup>2</sup> Additional details regarding the comparables are found in the board of review's evidence and were not refuted by the appellant.

<sup>3</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.

#3/board of review's comparable #3 and the board of review's comparable #4, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #2, the appellant's comparable #2/board of review's comparable #1, the appellant's comparables #4 and #5, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and most features, although one comparable has not been updated like the subject, one comparable lacks central air conditioning that is a feature of the subject, and only one comparable has finished basement area like 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 \$630,000 to \$707,500 or from \$258.11 to \$274.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$686,367 or \$239.32 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range 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**

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