



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

APPELLANT: David Nelson  
DOCKET NO.: 24-01939.001-R-1  
PARCEL NO.: 16-33-107-175

The parties of record before the Property Tax Appeal Board are David Nelson, 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:** \$21,149  
**IMPR.:** \$127,182  
**TOTAL:** \$148,331

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 condominium dwelling of brick exterior construction with 1,765 square feet of living area. The dwelling was constructed in 2002 and is approximately 22 years old. Features of the home include a concrete slab foundation and central air conditioning. The property 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 two comparable sales, as the appellant's comparable #3 is the subject property. The comparables are located in the same building as the subject property and are improved with 1-story dwellings of brick exterior construction with 1,765 square feet of living area.<sup>1</sup> The dwellings are 22 years old and feature a concrete slab foundation and central

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<sup>1</sup> The Board finds the best description of appellant comparables #1 and #2 was found in the grid analysis submitted by the board of review which also contains these two properties.

air conditioning. The properties sold in April and September 2022 for prices of \$410,000 or \$232.29 per square foot of living area, land included.

The appellant's grid analysis also disclosed the subject property sold in October 2022 for a price of \$425,000 or \$240.79 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$137,068 which reflects a market value of \$411,245 or \$233.00 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 \$148,331. The subject's assessment reflects a market value of \$445,038 or \$252.15 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 two grids with information on three comparable sales located within 0.04 of a mile from the subject property. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #2 and #1, respectively. The comparables are improved with 1-story dwellings of brick exterior construction with 1,765 square feet of living area and are 22 years old. Each comparable has a concrete slab foundation and central air conditioning. The properties sold from April 2022 to March 2023 for prices of \$410,000 and \$506,000 or \$232.29 and \$286.69 per square foot of living area, land included.

The board of review's grid analysis reiterated the subject's sale date and price. In further support of the subject's sale, the board of review submitted a copy of the Multiple Listing Service (MLS) information sheet for the subject's October 2022 sale. The subject's MLS sheet depicts the subject property has a "2-car attached heated garage". Although this amenity is not verified in the subject's property record card. 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 record contains three comparable sales, as two of the comparables were common to both parties and evidence the subject property sold in October 2022 for the Board's consideration. The Board finds the parties' comparables are identical or nearly identical to the subject in

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<sup>2</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.

location, age, design, dwelling size and amenities. The three comparable properties sold from April 2022 to March 2023 for prices of \$410,000 and \$506,000 or \$232.29 and \$286.69. The subject's assessment reflects a market value of \$445,038 or \$252.15 per square foot of living area, including land, which is bracketed by the sale prices of the comparables in this record. After considering appropriate adjustments to the 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.

Furthermore, evidence in the record documents the subject property sold in October 2022 for a price of \$425,000 which undermines the appellant's requested reduction in assessment to a market value below the subject's purchase price.

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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