



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

APPELLANT: Gregory Foss
DOCKET NO.: 24-01941.001-R-2
PARCEL NO.: 16-34-302-031

The parties of record before the Property Tax Appeal Board are Gregory Foss, 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: \$78,466
IMPR.: \$318,943
TOTAL: \$397,409

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 4,071 square feet of living area. The dwelling was constructed in 2020 and is approximately 4 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and an 804 square foot garage. The property has an approximately 20,068 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 five comparable sales located from 0.39 of a mile to 1.53 miles from the subject property. The comparables have sites that range in size from 11,047 to 20,843 square feet of land area and are improved with 2-story dwellings of wood frame exterior construction ranging in size from 3,664 to 4,718 square feet of living area. The dwellings range in age from 26 to 60 years old. Each comparable has a basement with "0" finished area, central

air conditioning, one fireplace and a garage ranging in size from 484 to 720 square feet of building area. The properties sold from April 2023 to July 2024 for prices ranging from \$613,000 to \$985,000 or from \$152.34 to \$239.60 per square foot of living area, land included.

The appellant submitted comments contrasting the appellant's comparables with the subject property and asserted appellant's comparable #1 was recently rehabbed. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$251,020 which reflects a market value of \$753,135 or \$185.00 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 \$397,409. The subject's assessment reflects a market value of \$1,192,346 or \$292.89 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.28 of a mile from the subject property. The comparables have sites that range in size from 13,545 to 24,881 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 3,323 to 4,480 square feet of living area. The homes range in age from 17 to 47 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 506 to 736 square feet of building area. The properties sold from December 2022 to November 2023 for prices ranging from \$1,005,000 to \$1,400,000 or from \$302.44 to \$340.58 per square foot of living area, land included. 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 parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #3 which are less similar to the subject in age and/or located less proximate to the subject than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are more similar to the subject in location, design, dwelling size and other features.

¹ 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.

However, these two properties are 13 or 24 years older than the subject, suggesting an upward adjustment is needed to account for this difference when compared to the subject. These two comparables sold in December 2022 and November 2023 for prices of \$1,300,000 and \$1,400,000 or \$312.50 and \$340.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,192,346 or \$292.89 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. 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 warranted.

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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