



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

APPELLANT: Cynthia Alpert
DOCKET NO.: 24-01947.001-R-1
PARCEL NO.: 16-36-308-111

The parties of record before the Property Tax Appeal Board are Cynthia Alpert, 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: \$125,664
IMPR.: \$323,061
TOTAL: \$448,725

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 stucco exterior construction with 2,963 square feet of living area. The dwelling was constructed in 2018 and is approximately 6 years old. Features of the home include an unfinished basement, central air conditioning and a 462 square foot garage. The property has an approximately 3,550 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 four comparable sales located from 1.49 to 1.69 miles from the subject property. The comparables have sites that range in size from 3,920 to 21,950 square feet of land area and are improved with 1-story dwellings of wood frame exterior construction ranging in size from 2,408 to 3,490 square feet of living area. The dwellings range in age from 25 to 48 years old. Each comparable has a basement, central air conditioning, a fireplace and a

garage ranging in size from 440 to 600 square feet of building area. The properties sold from April 2022 to October 2023 for prices ranging from \$635,000 to \$935,000 or from \$206.22 to \$274.16 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$350,597 which reflects a market value of \$1,051,896 or \$355.01 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 \$448,725. The subject's assessment reflects a market value of \$1,346,310 or \$454.37 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 from 0.03 of a mile to 3.51 miles from the subject property. The comparables have sites that range in size from 3,270 to 5,518 square feet of land area and are improved with 1-story dwellings of Dryvit, brick or wood siding exterior construction ranging in size from 2,665 to 3,180 square feet of living area. The homes range in age from 6 to 44 years old. Two comparables have a basement and two comparables each have a fireplace. Each dwelling has central air conditioning and a garage ranging in size from 460 to 693 square feet of building area. The properties sold from May 2022 to August 2024 for prices ranging from \$1,260,000 to \$1,400,000 or from \$396.23 to \$519.48 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 seven comparable sales for the Board's consideration. The Board finds both parties' comparables are located greater than one mile from the subject, are substantially older in age than the subject and/or sold more than 12 months prior to the January 1, 2024 assessment date. Nevertheless, the board gives less weight to appellant comparables #1, #2 and #4 along with board of review comparables #2 and #3 which are least similar to the subject in location and/or age than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #3 and board of review comparable #1 which are more similar to the subject in design, site size, dwelling size

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.

and other features, but present varying degrees of similarity to the subject in location and age. These two comparables sold in May 2022 and October 2023 for prices of \$935,000 and \$1,400,000 or \$267.91 and \$519.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,346,310 or \$454.37 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. On this limited record, and after considering appropriate adjustments to the best 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.

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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