



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

APPELLANT: Charles Vander Broek  
DOCKET NO.: 24-01949.001-R-1  
PARCEL NO.: 16-36-408-003

The parties of record before the Property Tax Appeal Board are Charles Vander Broek, 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 **A Reduction** 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:** \$94,278  
**IMPR.:** \$131,172  
**TOTAL:** \$225,450

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 2,182 square feet of living area. The dwelling was constructed in 1925 and is 99 years old. Features of the home include a basement, central air conditioning, one fireplace and a 266 square foot garage. The property has an approximately 10,941 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 three comparable sales located within 0.53 of a mile from the subject property. The comparables have sites that range in size from 10,001 to 24,137 square feet of land area and are improved with 1.5-story dwellings of wood frame exterior construction ranging in size from 2,164 to 2,376 square feet of living area. The dwellings are 55 or 99 years old. Each comparable has a basement and one fireplace. Two dwellings have central air

conditioning, and two properties have a 576 or 624 square foot garage. The properties sold from January to November 2023 for prices ranging from \$635,000 to \$720,000 or from \$267.26 to \$332.75 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$185,451 which reflects a market value of \$556,409 or \$255.00 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 \$237,646. The subject's assessment reflects a market value of \$713,009 or \$326.77 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted the subject's property record card and two grid analyses with information on three comparable sales located from 0.21 of a mile to 1.01 miles from the subject property. The comparables have sites that range in size from 9,250 to 13,760 square feet of land area and are improved with 2-story dwellings of brick or stone exterior construction ranging in size from 2,100 to 2,473 square feet of living area. The homes range in age from 84 to 99 years old. Each comparable has a basement, one of which has finished area. Each home has one or two fireplaces. Two dwellings have central air conditioning and two properties have a 391 or 483 square foot garage. The properties sold from August 2023 to October 2024 for prices ranging from \$750,000 to \$900,000 or from \$311.46 to \$383.57 per square foot of living area, land included.

The subject's property record card disclosed the subject property sold on December 21, 2021 for a price of \$549,000. No building permits are recorded on the subject's property record card, although, the board of review asserts the property has an effective year built of 1974 without any documentary support. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales and evidence the subject property was purchased in December 2021 for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 along with board of review comparable #3 which are less similar to the subject in age, site size and/or finished basement amenity.

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<sup>1</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.

The Board gives some weight to the purchase of the subject on December 21, 2021, for a price of \$549,000 and some weight to appellant comparable #2 and board of review comparables #1 and #2. However, the subject's 2021 sale price would likely need to be adjusted for date of sale relative to the assessment date at issue in this appeal while the parties' comparable sales present varying degrees of similarity to the subject in design, presence of central air conditioning and/or garage amenity, suggesting adjustments are needed to make these properties more equivalent to the subject.

These best market value sales occurred from December 2021 to October 2024 for prices ranging from \$549,000 to \$805,500 or from \$251.60 to \$383.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$713,009 or \$326.77 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering appropriate adjustments and giving some consideration to the subject's 2021 sale price, the Board finds a reduction in the subject's assessment is 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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