



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

APPELLANT: Scott Goodwin  
DOCKET NO.: 24-02009.001-R-1  
PARCEL NO.: 09-13-405-004

The parties of record before the Property Tax Appeal Board are Scott Goodwin, 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:** \$38,683  
**IMPR.:** \$145,665  
**TOTAL:** \$184,348

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 3,566 square feet of living area. The dwelling is approximately 22 years old. Features of the home include 3.5 bathrooms, a finished walkout basement,<sup>1</sup> central air conditioning, 1 fireplace, and a garage containing 640 square feet of building area. The property has an approximately 10,629 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of this appeal. In support of this argument, the appellant submitted information on six equity

---

<sup>1</sup> Although the appellant contends that the subject dwelling has an unfinished basement, the board of review presented the subject's property record card and a memorandum prepared by the township assessing official noting that the subject dwelling is one out of only six homes in the neighborhood of this design/style with a full walkout basement that is finished. The appellant did not contest the claim via rebuttal evidence.

comparables located within .12 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of "wood frame" construction ranging in size from 3,449 to 3,716 square feet of living area and ranging in age from 20 to 22 years old. The comparables feature from 2 to 4 full bathrooms, with four comparables each having a ½ bath. Each comparable has central air conditioning and a garage ranging in size from 640 to 720 square feet of building area. Five dwellings each have 1 fireplace. The comparables have improvement assessments ranging from \$136,016 to \$147,328 or from \$37.30 to \$40.54 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,348. The subject property has an improvement assessment of \$145,665 or \$40.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables which were also submitted by the appellant as comparables #4 and #5, respectively. The comparables are improved with 2-story dwellings of vinyl siding or brick exterior construction that contain 3,449 and 3,584 square feet of living area and are each 21 years old. The comparables feature 2.5 and 3.5 bathrooms, a full basement (one being partially finished), central air conditioning, 1 fireplace, and a garage containing 640 and 696 square feet of building area. The comparables have improvement assessments of \$138,910 and \$145,291 or \$40.28 and \$40.54 per square foot of living area.

### **Conclusion of Law**

The taxpayer contends improvement assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The parties submitted a total of six suggested equity comparables (including two common comparables) in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2, and #3 based on their larger dwelling sizes relative to the subject dwelling and/or lack of a fireplace which is a feature of the subject dwelling.

On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #4, #5, and #6, (which includes the parties' two common comparables). These three comparables are most similar overall to the subject dwelling in location, age, dwelling size, and features. However, appellant's comparable #5/board of review comparable #2, and appellant's comparable #6 lack finished basements which is a feature of the subject dwelling, thus necessitating upward adjustments to the improvement assessments in order to make the

comparables more similar to the subject. The best comparables in the record have improvement assessments ranging from \$136,016 to \$145,291 or from \$37.30 to \$40.54 per square foot of living area. The subject's improvement assessment of \$145,665 or \$40.85 per square foot of living area falls slightly above the range established by the most similar equity comparables in the record. However, the subject's slightly higher improvement assessment seems logical given its superior finished walkout basement.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Therefore, based on this record, and after considering adjustments to the best comparables in this record for differences from the subject such as basement type and/or finish, the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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



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:

April 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Scott Goodwin, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085