



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

APPELLANT: Erin Korenthal  
DOCKET NO.: 24-02010.001-R-1  
PARCEL NO.: 09-33-223-007

The parties of record before the Property Tax Appeal Board are Erin Korenthal, 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:** \$26,453  
**IMPR.:** \$98,753  
**TOTAL:** \$125,206

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 two-story dwelling of vinyl siding exterior construction with 2,394 square feet of living area. The dwelling was constructed in 2004 resulting in an actual age of 20 years old. The subject was remodeled in 2013 resulting in an effective age of 14 years old. Features of the home include a full basement with 600 square feet of finished area, 2½ bathrooms, central air conditioning, and a 614 square foot garage. Outdoor amenities include a 1,001 square foot concrete patio built in 2022. The property has a 12,771 square foot site and is located in Port Barrington, Wauconda Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine suggested equity comparables located in the same neighborhood code as the subject and from .10 to .56 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior

construction. The dwellings are either 21 or 22 years old and range in size from 2,316 to 2,449 square feet of living area. The dwellings each have a basement, 2½ or 3½ bathrooms, central air conditioning, and a garage ranging in size from 420 to 615 square feet of building area. Six homes each have a fireplace. The comparables have improvement assessments ranging from \$90,875 to \$94,804 or from \$37.96 to \$39.63 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$92,684 or \$38.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,248. The subject property has an improvement assessment of \$101,795 or \$42.52 per square foot of living area.

In response to the appellant's evidence, the board of review asserted that none of the appellant's comparables have finished basement area.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables which the board of review asserted were all inferior to the subject in actual and effective year built of 2003. The comparables are located in the same assessment neighborhood code as the subject and from .4 to .53 of a mile from the subject. The comparables consist of two-story dwellings of vinyl siding exterior construction which are 21 years old and range in size from 2,316 to 2,449 square feet of living area. The dwellings each have a basement, three of which have finished area ranging in size from 684 to 990 square feet. Features include 2½ or 3½ bathrooms, central air conditioning, and a garage ranging in size from 420 to 651 square feet of building area. Three homes each have a fireplace and three comparables have wood decks. The comparables have improvement assessments ranging from \$95,310 to \$101,541 or from \$40.37 to \$41.46 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends 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 record evidence establishes that a reduction in the subject's assessment is warranted.

The parties submitted a total of 13 suggested equity comparables located in the same neighborhood code as the subject and within .56 of a mile from the subject which are all relatively similar to the subject in age, story height, exterior construction, foundation type and some features. Upward adjustments are necessary to each of the appellant's comparables and to board of review comparable #1 which lack finished basement area, a feature of the subject. Four of the comparables in the record need downward adjustments for higher bathroom counts when

compared to the subject. Nine of the comparables have varying basement sizes and garage sizes necessitating adjustments to make them more equivalent to the subject.

No comparable is reported to have a 1,001 square foot concrete patio like the subject and thus, upward adjustments should be applied for this difference, after considering the value of wooden decks of three of the board of review comparables. The thirteen comparables present improvement assessments ranging from \$37.96 to \$41.46 per square foot of living area. The subject's improvement assessment of \$42.52 per square foot of living area falls above the thirteen comparables in this record. While the subject's higher improvement assessment as compared to the appellant's comparables and board of review comparable #1 is logical given that none of those properties include finished basement areas.

The Board recognizes that the subject dwelling is 1 year newer in age and has a reported effective age of 14 years old, there is no data in the record whether any other property has had remodeling and/or an estimated effective age. The subject dwelling has 600 square feet of finished basement area whereas board of review comparables #2, #3 and #4 have more finished basement areas from 684 to 990 square feet, yet the subject's per square foot improvement assessment is higher than each of these three comparables with finished basement area. Board of review comparable #2 and #3 each have an additional full bathroom more than the subject dwelling. Board of review comparable #2 is nearly identical to the subject but for one year in age, an additional full bathroom, 390 square feet of additional finished basement area and a wooden deck, rather than a concrete patio with an improvement assessment of \$40.61 as compared to the subject's improvement assessment of \$42.52 per square foot of living area. Similarly, board of review comparable #4 has a similar actual age, bathroom count, dwelling size, slightly smaller basement area with a somewhat larger finished basement area and a fireplace and wooden deck, which are not features of the subject. This comparable also with a somewhat larger garage than the subject has a lower assessment than the subject at \$40.37 per square foot of living area.

Based on this record and after considering appropriate adjustments to the best comparables in the record to make them more equivalent to the subject, recognizing the subject's slightly superior age and concrete patio amenity, the Board finds the record evidence demonstrates by clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is justified.

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: \_\_\_\_\_

October 21, 2025



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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