



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

APPELLANT: Elizabeth West  
DOCKET NO.: 24-02061.001-R-1  
PARCEL NO.: 13-14-101-004

The parties of record before the Property Tax Appeal Board are Elizabeth West, the appellant, by Ronald Kingsley, attorney-at-law 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:** \$81,046  
**IMPR.:** \$464,588  
**TOTAL:** \$545,634

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 is improved with a two-story dwelling of brick and stone exterior construction containing approximately 7,611 square feet of living area. The dwelling was constructed in 2001 and is approximately 23 years old. Features of the property include a full walk-out basement that is partially finished, central air conditioning, three fireplaces, and an attached 4-car garage.<sup>1</sup> The property has a 200,637 square foot or approximately 4.61-acre site located in North Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,420,000 as of August 28, 2023. The appraisal was prepared by Deborah Harris, an Illinois

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<sup>1</sup> The appraiser described the subject dwelling as having 4 full bathrooms and 1 half bathroom. The board of review described the subject as having five full bathrooms and 3 half bathrooms.

Certified Residential Real Estate Appraiser. The purpose of the appraisal was to develop an opinion of market value to be used for presentation to the respective taxing authorities. The appellant was identified as the client. The fee simple property rights were appraised. The appraiser determined the subject's highest and best use to be its current use. In discussing the subject's site, the appraiser described the subject as having a residential view. The appraiser also indicated in the report that the subject property had previously sold on January 28, 2021, for a price of \$1,525,000. She further stated that values had been increasing from 24 to 6 months ago but appear to have stabilized.

The appraiser developed the sales comparison approach to value using four comparable sales improved with 1.5-story or 2-story dwellings of brick or brick and stone exterior construction that range in size from 6,603 to 10,016 square feet of living area and in age from 14 to 30 years old. Each comparable has a basement, two being walkout design, with finished area, central air conditioning, 3 to 5 fireplaces, and a 3-car or 4-car garage. The comparables have three, four, six or seven full bathrooms, and one or two half bathrooms. These properties have sites ranging in size from 2.06 to 3.93 acres and are located in Barrington or North Barrington from 1.13 to 2.21 miles from the subject property. The sales occurred from October 2022 to April 2023 for prices ranging from \$1,150,000 to \$1,600,000 or from \$119.88 to \$225.66 per square foot of living area, land included. The appraiser adjusted the comparables for differences in site size, room count, gross living area, walkout basement feature, garage size, and number of fireplaces to arrive at adjusted prices ranging from \$1,046,480 to \$1,550,900 and arrived at an estimate market value for the subject property of \$1,420,000 as of August 28, 2023. The appellant requested the subject's total assessment be reduced to \$473,286 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$545,634. The subject's assessment reflects a market value of \$1,637,066 or \$215.09 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review submission included a written statement from the Cuba Township Assessor explaining the subject property was purchased on January 27, 2021, for a price of \$1,525,000 and the subject's 2024 assessment reflects a market value of \$1,637,066. The assessor stated it is not unreasonable to assume that a property sold in 2021 would be valued 7% higher in 2024.

With respect to the appellant's appraisal the assessor asserted that every comparable used within the report has an inaccurate living area leading to an incorrect conclusion of value. The assessor asserted that it appears the appellant's appraiser used the MLS data and not the assessor's records to confirm the sizes. According to the assessor the appellant's appraiser overstated the size of comparable #1 by 2,059 square feet; comparable #2 by 1,722 square feet; comparable #3 by 2,244 square feet; and comparable #4 by 2,598 square feet. As support for these figures the board of review submitted copies of the property record cards for each of the appraiser's comparable sales that provided the size for each comparable. The assessor also contends the

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<sup>2</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

appraiser misreported the subject as having a residential view when the property is in fact a waterfront/water view. The assessor further asserted the appraiser misstated the number of bathrooms in the subject property as 4½ bathrooms whereas the 2021 sales listing for the subject and a copy of the subject's floorplan report the subject as having five full bathrooms and three half bathrooms. As a final point the assessor stated that appraisal comparable #4 was reported to have sold in October 2022 for a price of \$1,600,000. The property was listed again on June 24, 2023, for a price of \$1,900,000 and was under contract prior to the effective date of the appraisal and closed on August 24, 2023, for a price of \$1,775,00, which was 11% higher than the previous sale price. In support of this statement a copy of the June 2023 listing for the comparable was submitted.

The assessor also completed a revised grid analysis of the appellant's appraiser's comparable sales using the corrected sizes for the dwellings based on their respective property record cards and the updated price for appraisal comparable #4. The comparables range in size from 4,544 to 7,766 square feet of living area and sold from December 2022 to August 2023 for prices ranging from \$1,149,000 to \$1,775,000 or from \$154.52 to \$252.86 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, which included appellant's appraisal comparable #4 as board of review comparable #2 with the revised size and more recent sale date. The comparables are improved with 1.5-story or 2-story dwellings of frame, brick or brick and frame construction that ranged in size from 4,453 to 7,535 square feet of living area. The homes were built from 2005 to 2020. Each comparable has a walkout or lookout basement with three having finished area, central air conditioning, two to five fireplaces, four or eight full bathrooms, one or two half bathrooms, and a garage ranging in size from 857 to 1,732 square feet of building area. Three comparables have inground swimming pools. The comparables have sites ranging in size from 100,362 to 255,323 square feet of land area. These properties are located from .69 of a mile to 2.21 miles from the subject property. The sales occurred from June 2022 to April 2025 for prices ranging from \$1,700,000 to \$2,750,000 or from \$239.28 to \$527.73 per square foot of living area, land included.

### **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 Board gives little weight to the appraisal submitted by the appellant. The evidence disclosed that the appraiser used the incorrect sizes of the comparable sales which in turn resulted in an incorrect and unsupported conclusion of market value for the subject property. Additionally, the evidence in the record disclosed the subject property was purchased in January 2021 for a price of \$1,525,000, which is greater than the appraised value of \$1,420,000, further detracting from

the credibility of the appraisal considering the fact the appraiser indicated in the report that values had been increasing from 24 to 6 months ago but have appeared to have stabilized.

After considering the corrected sizes of the comparables contained in the appellant's appraisal as presented by the board of review and the more recent sale price for appellant's appraisal comparable sale #4, the Board finds the best evidence of market value to be appellant's appraisal comparable sale #3 and board of review comparable sales #2 and #4 that are most similar to the subject in dwelling size, age and most features. These three comparables range in size from 6,445 to 7,766 square feet of living area and were built from 1993 to 2009. These properties sold from January 2023 to December 2024 for prices ranging from \$1,200,000 to \$1,775,000 or from \$154.52 to \$263.77 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,637,066 or \$215.09 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Less weight is given the remaining comparables due to differences from the subject in dwelling size, age, and/or the date of sale is not as proximate in time to the assessment date as the best sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and a reduction in the subject's assessment is not 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

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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