



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

APPELLANT: Edward Maher
DOCKET NO.: 24-02066.001-R-1
PARCEL NO.: 14-24-202-020

The parties of record before the Property Tax Appeal Board are Edward Maher, 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: \$84,083
IMPR.: \$78,668
TOTAL: \$162,751

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 frame exterior construction with 2,993 square feet of living area.¹ The dwelling was built in 1962 and is approximately 62 years old. Features of the home include central air conditioning, an inground swimming pool, and a 684 square foot garage. The property has a 119,642, or approximately 2.8 acre, square foot site and is located in Long Grove, Ela 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 \$410,000 as of January 1, 2023. The appraisal was prepared by Lynn N. Zwyers, a certified residential real estate appraiser, for ad valorem tax purposes.

¹ The parties differ slightly regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appraisal, which includes a sketch with measurements of the improvements.

The appraiser reported the subject has been gutted and is being rehabbed. The appraiser inspected the property on August 23, 2023. Photographs of the interior depict building tools and materials stacked inside, no drywall in several rooms, a kitchen with appliances, and furniture inside many of the rooms.

Under the sales comparison approach, the appraiser selected six comparable sales located from 0.19 of a mile to 2.89 miles from the subject. The comparables have varying degrees of similarity to the subject in design, dwelling size, age, site size, and features and sold from January 2020 to July 2022 for prices ranging from \$320,000 to \$510,000 or from \$149.04 to \$207.79 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$363,500 to \$436,700. The appraiser concluded a value for the subject of \$410,000 as of January 1, 2023.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,751. The subject's assessment reflects a market value of \$488,302 or \$163.15 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.71 of a mile to 1.47 miles from the subject. The parcels range in size from 62,414 to 80,546 square feet of land area and are improved with 1-story homes ranging in size from 2,687 to 4,706 square feet of living area. The dwellings were built from 1968 to 1987. Each home has a basement, central air conditioning, and a garage ranging in size from 675 to 1,255 square feet of building area. The comparables sold from August 2023 to March 2025 for prices ranging from \$750,000 to \$1,425,000 or from \$193.38 to \$302.80 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

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.

² Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

The appellant submitted an appraisal and the board of review submitted four comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion as the appraiser selected sales from January 2020 to July 2022, less proximate in time to the assessment date of January 1, 2024. Moreover, the appraisal reported the subject is in a gutted condition, which is not supported by the photographs presented in the appraisal, and the appellant did not submit any evidence to demonstrate the subject was in the same condition as of January 1, 2024 as it was on August 23, 2023 when the appraiser inspected the property. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are more similar to the subject in design, dwelling size, location, and some features, although these comparables each have a smaller site than the subject, a basement unlike the subject, and a larger garage than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. One comparable is a much newer home than the subject, suggesting an additional downward adjustment to this comparable would be needed. However, these comparables are not reported to have an inground swimming pool like the subject, suggesting upward adjustments for this feature would be needed.

These comparables sold for prices of \$750,000 and \$800,000 or \$279.12 and \$219.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$488,302 or \$163.15 per square foot of living area, including land, which is below the two best comparable sales in the record. The Board gave less weight to the board of review's comparables #2 and #4, which are significantly larger homes than the subject and/or sold less proximate in time to the assessment date than the other sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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



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:

May 19, 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

Edward Maher, 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