



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

APPELLANT: Daniel Trotter
DOCKET NO.: 24-02109.001-R-1
PARCEL NO.: 14-23-101-019

The parties of record before the Property Tax Appeal Board are Daniel Trotter, 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: \$63,100
IMPR.: \$342,408
TOTAL: \$405,508

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 brick exterior construction with 5,415 square feet of living area. The dwelling was constructed in 2007 and is approximately 17 years old. Features of the home include a walkout basement, 1,047 square feet of unfinished attic area, central air conditioning, three fireplaces, a garage with 1,608 square feet of building area and a 2,100 square foot sports court.¹ The property has a 51,931 square foot site and is located in Kildeer, Ela Township, Lake County.

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

¹ The subject's property record card submitted by the board of review revealed the subject has a walkout basement, 1,047 square feet of unfinished attic with permanent access and a 2,100 square foot sports court, which were not disclosed or refuted by the appellant.

equity comparables that have the same assessment neighborhood code as the subject and are located within .57 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 5,146 to 5,458 square feet of living area. The dwellings are from 18 to 25 years old. Each comparable has a basement, central air conditioning, from two to four fireplaces and a garage ranging in size from 968 to 2,566 square feet of building area. The comparables have improvement assessments that range from \$311,936 to \$321,718 or from \$57.20 to \$62.52 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$321,813 or \$59.43 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 \$405,508. The subject has an improvement assessment of \$342,408 or \$63.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .57 of a mile from the subject property. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #1 and #4, respectively, which were previously described.² The board of review's comparable #3 is improved with a two-story dwelling of brick exterior construction with 4,967 square feet of living area. The dwelling was built in 2007 and has a walkout basement, central air conditioning, four fireplaces and a garage with 950 square feet of building area. The comparable has an improvement assessment of \$301,544 or \$60.71 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration, as two comparables were common to both parties. The Board finds all the comparables are relatively similar to the subject in location, dwelling size, design and age. However, the Board finds none of the comparables have a 1,047 square foot unfinished attic and a 2,100 square foot sports court and six of the seven comparables lack a walkout basement, all superior features of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$311,936 to \$321,718 or from \$57.20 to \$62.52 per square foot of living area. The subject

² The board of review revealed that its comparable #2/appellant's comparable #4 has a lookout basement, which was not disclosed or refuted by the appellant.

property's improvement assessment of \$342,408 or \$63.23 per square foot of living area falls above the range established by the comparables in the record, which appears to be logical given the subject's superior features. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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

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