



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

APPELLANT: Agnes Hardison  
DOCKET NO.: 24-02213.001-R-1  
PARCEL NO.: 16-20-404-013

The parties of record before the Property Tax Appeal Board are Agnes Hardison, 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 **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:** \$63,836  
**IMPR.:** \$157,965  
**TOTAL:** \$221,801

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 containing 3,002 square feet of living area. The dwelling was constructed in 1969 and is approximately 55 years old. Features of the property include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 483 square feet of building area. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables improved with two-story dwellings of wood frame construction ranging in size from 2,880 to 3,147 square feet of living area. The homes are from 53 to 58 years old. Each property has a basement, central air conditioning, one fireplace and a garage ranging in size from 420 to 552 square feet of building area. The comparables have 2½, 3 or 3½ bathrooms. These

properties have the same assessment neighborhood code as the subject property and are located from .06 to .18 of a mile from the subject property. Their improvement assessments range from \$131,084 to \$166,751 or from \$43.83 to \$55.17 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$157,965.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$232,214. The subject property has an improvement assessment of \$168,378 or \$56.09 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 composed of two-story dwellings of brick exterior construction that range in size from 2,734 to 3,172 square feet of living area. The dwellings range from 56 to 58 years old. Each property has an unfinished basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a garage with either 440 or 483 square feet of building area. Comparable #1 has an inground swimming pool. These properties have the same assessment neighborhood code as the subject property and are located from .10 to .24 of a mile from the subject property. Their improvement assessments range from \$153,246 to \$178,211 or from \$55.76 to \$56.18 per square foot of living area.

### **Conclusion of Law**

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on twelve equity comparables similar to the subject dwelling in style, age and location to support their respective positions. The Board gives less weight to appellant's comparable #5 as the improvement assessment appears to be an outlier that is approximately 11% below the next lowest comparable on a per square foot of living area basis. The Board gives less weight to appellant's comparable #7 as this property has one more full bathroom than the subject. The Board gives less weight to board of review comparable #1 as this property has an inground swimming pool, a feature the subject does not have. The Board gives less weight to board of review comparable #2 as this property is the least similar to the subject in dwelling size. The Board finds the best comparables in this record to be appellant's comparables #1, #2, #3, #4, #6, #8 and #9 as well as board of review comparable #3. These properties range in size from 2,880 to 3,147 square feet of living area and are 53 to 58 years old. Each property has a basement, central air conditioning, one fireplace, 2½ bathrooms, and a garage ranging in size from 483 to 552 square feet of building area. The comparables have an improvement assessment ranging from \$143,246 to \$162,367 or from \$49.26 to \$55.76 per square foot of living area. The subject's improvement assessment of \$168,378 or \$56.09 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was 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: March 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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