



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

APPELLANT: Mary Cavanaugh
DOCKET NO.: 24-02217.001-R-1
PARCEL NO.: 16-23-207-012

The parties of record before the Property Tax Appeal Board are Mary Cavanaugh, 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: \$57,498
IMPR.: \$116,398
TOTAL: \$173,896

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 stucco exterior construction that contains 1,982 square feet of living area. The dwelling was constructed in 1910 and is approximately 124 years old. Features of the property include a full basement with 216 square feet of finished area, central air conditioning, one fireplace, two bathrooms, and a detached garage with 170 square feet of building area.¹ The property has a 7,840 square foot site located in Highland Park, Moraine 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 that range in size

¹ The Board finds the best descriptive information for the subject dwelling was contained on the copy of the subject's property record card submitted by the board of review.

from 1,720 to 2,168 square feet of living area. The homes are from 94 to 115 years old. Each comparable has a basement, seven comparables have central air conditioning, eight comparables each have one fireplace, and five comparables have a garage ranging in size from 180 to 400 square feet of building area. Eight of the comparables are reported to have 1, 1½, or 2½ bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from .18 to .66 of a mile from the subject property. Their improvement assessments range from \$67,327 to \$181,807 or from \$35.51 to \$92.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$95,334.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$173,896. The subject property has an improvement assessment of \$116,398 or \$58.73 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with 1.5-story, 2-story or 2.5-story dwellings of wood siding, stucco or brick exterior construction that range in size from 2,178 to 2,523 square feet of living area. The homes range in age from 95 to 104 years old. Each property has a full basement with one having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 220 to 600 square feet of building area. The comparables have 2½, 3, 3½, or 4 bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from approximately .09 to .31 of a mile from the subject. The improvement assessments range from \$125,591 to \$194,270 or from \$49.78 to \$82.35 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains thirteen comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #3 as this property has no central air conditioning, no fireplace, and no garage, which are features of the subject property. The Board gives less weight to appellant's comparables #5 and #6 as well as the board of review comparables due to differences from the subject in dwelling size and/or style. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4, #7, #8 and #9 that are improved with dwellings that range in size from 1,850 to 2,100 square feet of living area and in age from 95 to 110 years old. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Nevertheless, these comparables have improvement assessments that range from \$80,084 to \$181,807 or from \$40.65 to \$92.29 per square foot of living area. The range of improvement assessments for the most similar comparables to the subject is relatively wide with no reason given for this disparity. However, the assessment of the subject improvement of \$116,398 or \$58.73 per square foot of living area falls well within the range established by the

best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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



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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