



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

APPELLANT: Laura Hoffman
DOCKET NO.: 24-02219.001-R-1
PARCEL NO.: 16-26-207-015

The parties of record before the Property Tax Appeal Board are Laura Hoffman, 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: \$90,556
IMPR.: \$106,703
TOTAL: \$197,259

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 wood siding exterior construction containing 1,660 square feet of living area. The dwelling was constructed in 1923 and is approximately 101 years old. Features of the property include a full basement, central air conditioning, one fireplace, 1½ bathrooms, and a detached garage with 360 square feet of building area. The property has a 12,746 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 with wood frame construction that range in size from 1,456 to 1,890 square feet of living area. The dwellings range in age from 57 to 118 years old. Each property has a basement, central air conditioning and a garage ranging in size from

180 to 440 square feet of building area. Eight of the comparables each have one fireplace. The comparables have 1, 1.5, 2, or 2.5 bathrooms. These properties have the same assessment neighborhood code as the subject and are located from .09 to .33 of a mile from the subject property. The comparables have improvement assessments that range from \$86,107 to \$114,361 or from \$49.44 to \$68.10 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$103,634.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,259. The subject property has an improvement assessment of \$106,703 or \$64.28 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 consisting of 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 1,456 to 1,590 square feet of living area. The homes are from 97 to 99 years old. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace, and a garage ranging in size from 240 to 600 square feet of building area. The comparables have 1, 2 or 2.5 bathrooms. These properties have the same assessment neighborhood code as the subject and are located from approximately .10 to .36 of a mile from the subject. Their improvement assessments range from \$80,179 to \$106,222 or from \$50.84 to \$68.10 per square foot of living area. Board of review comparable #4 is the same property as appellant's comparable #7.

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 parties submitted information on twelve equity comparables with the same assessment neighborhood code as the subject, with one comparable being a duplicate property, to support their respective positions. The Board gives less weight to appellant's comparables #2, #3, #4 and #7 due to differences from the subject in dwelling size. Additionally, appellant's comparable #2 differs from the subject in age being approximately 45 years newer than the subject home. The Board gives less weight to board of review comparables #3 and #4, which is the same property as appellant's comparable #7, due to differences from the subject in dwelling size. The Board gives most weight to appellant's comparables #1, #5, #6, #8 and #9 as well as board of review comparables #1 and #2 that range in size from 1,557 to 1,756 square feet of living area and in age from 97 to 118 years old. These properties are relative similar to the subject in features with variations in bathroom count and garage size. These comparables have improvement assessments that range from \$80,179 to \$109,400 or from \$49.44 to \$66.81 per square foot of living area. The subject's improvement assessment of \$106,703 or \$64.28 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence 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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