



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

APPELLANT: Adam Chalmers
DOCKET NO.: 24-02224.001-R-1
PARCEL NO.: 16-28-209-001

The parties of record before the Property Tax Appeal Board are Adam Chalmers, 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: \$91,796
IMPR.: \$126,187
TOTAL: \$217,983

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 one-story dwelling of brick exterior construction containing 2,121 square feet of living area. The dwelling was constructed in 1950 and is approximately 74 years old. Features of the property include a full basement with 1,591 square feet of finished area, central air conditioning, two fireplaces, 2½ bathrooms, and an attached garage with 483 square feet of building area.¹ The property has a 16,675 square foot site located in Highland Park, 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 one-story dwellings of wood frame construction that range in size

¹ The Board finds the best description of the subject property was provided by the board of review which was supported by a copy the subject's property record card submitted by the board of review.

from 2,040 to 2,208 square feet of living area. The homes are from 68 to 76 years old. Eight of the comparables have basements ranging in size from 526 to 1,921 square feet of building area. Each property has central air conditioning and a garage ranging in size from 275 to 756 square feet of building area. The comparables have 2, 2½ or 3 bathrooms, and eight comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .08 to .23 of a mile from the subject property. Their improvement assessments range from \$103,720 to \$124,351 or from \$48.13 to \$59.78 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$115,340.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,983. The subject property has an improvement assessment of \$126,187 or \$59.49 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 improved with one-story dwellings of brick exterior construction that range in size from 1,521 to 2,254 square feet of living area. The homes are from 70 to 77 years old. Each property has a basement with finished area, one or two fireplaces, 2½ or 3 bathrooms, and a garage ranging in size from 440 to 468 square feet of building area. Two comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject property and are located from approximately .10 to .23 of a mile from the subject property. Their improvement assessments range from \$90,641 to \$144,964 or from \$59.59 to \$64.31 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 parties submitted information on twelve equity comparables with the same assessment neighborhood code as the subject property to support their respective positions. The comparables are improved with dwellings similar to the subject in style and age. The Board gives less weight to appellant's comparable #6 as this property does not have a basement foundation as does the subject property. The Board gives less weight to board of review comparables #1 and #2 due to differences from the subject in dwelling size being either approximately 15% or 28% smaller than the subject home. The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #5 and #7 through #9 as well as board of review comparable #3 that range in size from 2,040 to 2,254 square feet of living area and in age from 68 to 76 years old. These properties have smaller basements than the subject ranging from 526 to 1,921 square feet of building area indicating each property would require an upward adjustment to make them more equivalent for this difference. Additionally, the appellant did not describe any of his comparables as having finished basement area, unlike the subject property, indicating these properties may require upward adjustments to make them more

equivalent to the subject for this difference. Additionally, each comparable has one or two fewer fireplaces than the subject and six comparables have $\frac{1}{2}$ less bathroom than the subject requiring upward adjustments to the comparables for these differences. Conversely, appellant's comparable #8 has 3 bathrooms while the subject has $2\frac{1}{2}$ bathrooms indicating a downward adjustment to this comparable for this difference from the subject would be appropriate. These comparables have improvement assessments that range from \$103,720 to \$144,964 or from \$48.13 to \$64.31 per square foot of living area. The subject's improvement assessment of \$126,187 or \$59.49 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the appropriate adjustments to these comparables more equivalent to the subject.

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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