



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

APPELLANT: Patrick Finerty  
DOCKET NO.: 24-02229.001-R-1  
PARCEL NO.: 16-29-321-005

The parties of record before the Property Tax Appeal Board are Patrick Finerty, 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:** \$44,892  
**IMPR.:** \$115,950  
**TOTAL:** \$160,842

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 1-story dwelling of brick exterior construction with 1,555 square feet of living area.<sup>1</sup> The dwelling was constructed in 1958 and is approximately 66 years old. Features of the home include a partial lower level and partial concrete slab foundation, 3 bathrooms, central air conditioning and a 562 square foot garage. The property has an approximately 8,775 square foot site and is located in Deerfield, West Deerfield 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 eight equity comparables located in the same assessment neighborhood code as the subject. The

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<sup>1</sup> The Board finds the best description of the subject was found in its property record card which was submitted by the board of review and not refuted by the appellant.

comparables are improved with 1-story dwellings of frame exterior construction ranging in size from 1,484 to 1,555 square feet of living area. The homes range from 59 to 69 years old. One comparable is reported to have a basement. Each comparable has from 1½ to 3 bathrooms, central air conditioning and a garage ranging in size from 440 to 675 square feet of building area. Three dwellings each have one fireplace. The comparables have improvement assessments ranging from \$99,529 to \$123,477 or from \$67.02 to \$83.21 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,199 or \$68.30 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 \$160,842. The subject has an improvement assessment of \$115,950 or \$74.57 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 located in the same assessment neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #1, although property details for this comparable differ between the parties. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 1,204 to 1,733 square feet of living area and in age from 46 to 68 years old. Each comparable has a basement, with three having finished area. Each dwelling has 2 or 3 full bathrooms, central air conditioning and a garage ranging in size from 456 to 594 square feet of building area. Two homes each have one fireplace. The comparables have improvement assessments ranging from \$92,615 to \$136,045 or from \$76.92 to \$83.21 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 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 eleven equity comparables for the Board's consideration, as one property was common to the parties. The Board gives less weight to appellant comparables #1, #2, #4 and #5 along with the board of review's comparables, including the parties' common property, which are less similar to the subject in age, dwelling size, finished basement amenity and/or bathroom count than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #3, #6, #7 and #8 which are more similar to the subject in location, age, design, dwelling size and bathroom count. However, these properties differ from the subject in foundation type and/or a smaller garage size, suggesting upward adjustments are needed to account for these differences when compared to the subject. These comparables have improvement assessments ranging from

\$99,529 to \$110,014 or from \$67.02 to \$74.08 per square foot of living area. The subject's improvement assessment of \$115,950 or \$74.57 per square foot of living area falls above the range established by the best comparables in this record. However, after considering appropriate adjustments to the best 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 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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