



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

APPELLANT: Frank Pirri  
DOCKET NO.: 24-02242.001-R-1  
PARCEL NO.: 16-34-108-008

The parties of record before the Property Tax Appeal Board are Frank Pirri, 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:** \$86,966  
**IMPR.:** \$215,015  
**TOTAL:** \$301,981

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 with 3,634 square feet of living area.<sup>1</sup> The dwelling was constructed in 1968 and is 56 years old with a reported effective age of 1982 due to remodeling in 2009. Features of the home include a partially finished basement, central air conditioning, a fireplace, 2.5 bathrooms and a 506 square foot garage. The property has a 15,487 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within the subject's assessment neighborhood and within .37 of a mile from

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<sup>1</sup> The Board finds that the best description of the subject property is in the board of review's property record card, which was not refuted by appellant.

the subject. The comparables are improved with two-story dwellings of wood frame exterior, ranging in size from 3,488 to 3,806 square feet of living area. The comparables range in age from 57 to 60 years old. Each comparable has central air conditioning, a garage ranging in size from 440 to 506 square feet in building area, one fireplace, an unfinished basement and 2.5 or 3.5 bathrooms. The comparables have improvement assessments that range from \$175,050 to \$222,306 or from \$50.19 to \$59.82 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$205,030 or \$56.42 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 \$301,981. The subject property has an improvement assessment of \$215,015 or \$59.17 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, with comparable #4 being the same property as the appellant's #1. All four comparables are located within 1,957 feet or .37 of a mile from subject, and within the subject's neighborhood code. The comparables are improved with two-story brick exterior construction dwellings ranging in size from 3,564 to 3,681 square feet of living area, with 2.5 or 4.5 bathrooms, central air conditioning, a partially finished basement, one or two fireplaces, and a garage ranging from 462 to 616 square feet of building area.<sup>2</sup> They are either 56 or 59 years old. The comparables have improvement assessments ranging from \$214,412 to \$241,896 or from \$59.82 to \$67.87 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 a total of twelve equity comparables, with one comparable common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to the appellant's comparables #2 through #9 because they lack finished basement area, a feature present in the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review's comparables, including the common comparable, which are most similar to the subject with regard to age, dwelling size, location, and features. Three comparables have two

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<sup>2</sup> The Board finds the Board of Review's property description in its Assessment Equity Grid Analysis for shared comparable #4 to be the most credible, as the Grid reports the subject property's finished basement area, information not provided in the appellant's evidence. Appellant did not refute the board of review's evidence.

more bathrooms than the subject, suggesting downward adjustments of those comparables would be required to make the comparables more equivalent to the subject. Nonetheless, the comparables have improvement assessments ranging from \$214,412 to \$241,896 or \$59.82 to \$67.87 square foot of living area. The subject property's improvement assessment of \$215,015 or \$59.17 per square foot of living area falls within the range established by the best comparables in terms of overall assessment value but below on a per square foot basis. Based on this record and after considering the appropriate adjustments to the 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:

April 21, 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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