



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

PELLANT: Tom Boysen
DOCKET NO.: 24-02348.001-R-1
PARCEL NO.: 16-15-106-010

The parties of record before the Property Tax Appeal Board are Tom Boysen, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$54,056
IMPR.: \$52,944
TOTAL: \$107,000

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 1½-story dwelling of wood siding exterior construction with 1,507 square feet of living area. The dwelling was constructed in 1942 and is approximately 82 years old. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a 312 square foot garage. The property has an approximately 12,670 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation and contention of law arguments; but the appellant did not submit a legal brief specifying the contention of law as required under the Board's rules. (See 86 Ill.Admin.Code 1910.30).

In support of the overvaluation argument the appellant submitted information on four comparable sales located within 3.7 miles of the subject property. The comparables have sites that range in size from approximately 5,200 to 8,800 square feet of land area and are improved

with 1-story dwellings of wood siding exterior construction ranging in size from 975 to 1,240 square feet of living area. The dwellings were built from 1895 to 1928. Each comparable has a basement, with one having finished area. One comparable has central air conditioning and one comparable has a fireplace. Three comparables have a garage ranging from 360 to 440 square feet of building area. The properties sold from January to July 2024 for prices ranging from \$257,500 to \$332,500 or from \$249.57 to \$266.85 per square foot of living area, land included.

The appellant also submitted written comments contending the subject property is a 2-bedroom/1½ bathroom dwelling which the appellant argued is not typical in the subject's market. The appellant contended that 2-bedroom/1½ bathroom homes in the subject's market area are considered "tear downs," especially when the lot is larger in size. Furthermore, the appellant argued that families with school age children represent most buyers in the subject's market and a 2-bedroom home is not adequate for most families. Based on these contentions, the appellant argued the subject's value is in the land only less demolition costs of the subject dwelling. In support of the subject's land value, the appellant submitted information on three active listings of vacant land ranging in size from 7,900 to 39,204 square feet of land area that have list prices ranging from \$199,999 to \$319,000 or from \$8.14 to \$30.33 per square foot of land area. The Board notes the board of review did not address this element of the appellant's overvaluation argument.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$107,000, all of which is land assessment, which reflects a market value of the land to be \$321,032, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,602. The subject's assessment reflects a market value of \$418,848 or \$277.93 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within .20 of a mile from the subject property. The comparables have sites that are 8,250 and 11,510 square feet of land area and are improved with 1¾-story or 2-story dwellings of brick or wood siding exterior construction. The comparables have 1,430 and 1,778 square feet of living area. The homes are 84 and 85 years of age. Each comparable has a basement with finished area, central air conditioning and a garage of 437 and 484 square feet of building area. The properties sold in June 2022 and February 2024 for the prices of \$475,000 and \$535,000 or \$51.30 and \$56.95 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales and the appellant also submitted information on three active vacant land listings for the Board's consideration. The Board gives less weight to the board of review's comparable #2 which sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparable #1 which are less similar to the subject in dwelling size, and/or basement finished area.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4 which are more similar to the subject in dwelling size and other features. These two comparables sold in January 2024 for prices of \$290,000 and \$332,500 or \$249.57 and 266.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$418,848 or \$277.93 per square foot of living area, including land, which falls above the range established by the two best comparable sales in this record. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request, is 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:

May 19, 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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