



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

APPELLANT: Timothy Lucier
DOCKET NO.: 24-02355.001-R-1
PARCEL NO.: 16-03-304-005

The parties of record before the Property Tax Appeal Board are Timothy Lucier, the appellant, by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA in Chicago; 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: \$161,350
IMPR.: \$260,180
TOTAL: \$421,530

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 2-story dwelling of brick exterior construction with 5,075 square feet of living area. The dwelling is approximately 45 years old. Features of the home include a basement, central air conditioning, three fireplaces, and a 3-car garage. The property has a 47,808 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,140,000 as of January 1, 2023. The appraisal was prepared by Cynthia McDonald and DaShawn Weaver-Drew for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach by examining four comparable sales located within .55 of a mile of the

subject. The comparables are improved with English, Ranch, or traditional-style dwellings ranging in size from 3,591 to 4,794 square feet of living area. The dwellings range in age from 45 to 66 years old. Each comparable has central air conditioning, one or three fireplaces, a basement with three having finished area, and either a 2-car, 3-car, or 4-car garage. Comparable #4 has a coach house. The parcels range from 38,510 to 47,916 square feet of land area. The sales occurred from May to October 2022 for prices ranging from \$1,100,000 to \$1,300,000 or from \$266.95 to \$326.74 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for dwelling size, site size, condition, bathroom count, and other features to arrive at adjusted prices ranging from \$1,115,040 to \$1,174,040. The appraisers noted that comparable #2 is located in West Deerfield Township, but is considered a competing property due to its location in the same school district as the subject. The appraisers also noted that comparable #2 is a one-story dwelling, but determined no adjustment for design was necessary after conducting a paired sales analysis. Based on this data, the appraiser arrived at a market value of \$1,140,000 or \$224.63 per square foot of living area, including land, as of January 1, 2023.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$421,530. The subject's assessment reflects a market value of \$1,264,716 or \$249.21 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 three comparable sales located within the subject's assessment neighborhood and within .39 of a mile of the subject. The comparables consist of 1.75-story or 2-story dwellings of brick exterior construction ranging in size from 3,853 to 6,344 square feet of living area. The dwellings range from 22 to 56 years old. Each dwelling has central air conditioning, one to six fireplaces, a basement with finished area, and a garage ranging in size from 634 to 875 square feet of building area. The parcels range in size from 38,826 to 42,347 square feet of land area. The comparables sold from June 2023 to February 2024 for prices ranging from \$1,200,000 to \$2,325,000 or from \$311.45 to \$380.86 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The Board gives less weight to the appraisal submitted by the appellant, which relied on four sales that occurred from May to October 2022, less proximate to the January 1, 2024 assessment date at issue in this appeal. The Board also gives reduced weight to the board of review's comparable #2, which differs from the subject in age.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which sold most proximate to the lien date at issue and are overall similar to the subject in age, location, dwelling size, and features. These most similar comparables sold in June 2023 and February 2024 for prices of \$1,200,000 and \$1,795,000 or \$311.45 and \$380.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,264,716 or \$249.21 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record overall and is below the comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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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