



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

APPELLANT: Jeff Hoobler
DOCKET NO.: 24-02583.001-R-1
PARCEL NO.: 16-25-309-019

The parties of record before the Property Tax Appeal Board are Jeff Hoobler, the appellant, by attorney Max E. Callahan of Siegel & Callahan, P.C. 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: \$151,445
IMPR.: \$485,326
TOTAL: \$636,771

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 stone exterior construction with 5,573 square feet of living area. The dwelling was constructed in 1998 and is approximately 26 years old. Features of the home include a basement with finished area, central air conditioning, 5½ bathrooms,¹ a fireplace and two separate, three-car garages with a total of 6 parking spaces and a combined total of 1,650 square feet of building area. The subject has a land to building ratio of 4.10:1. The property has a 22,825 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The parties differ as to the number of bathrooms in the subject dwelling. The Board finds the best evidence of bathroom count is found in the appraisal submitted by the appellant, since the appraisers made an onsite visit of the property on November 1, 2024.

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 \$1,560,000 as of January 1, 2024. The appraisal was prepared by John Stephen O'Dwyer and Nicholas Hilla of JSO Valuation Group, Ltd., Illinois Certified General Real Estate Appraisers. The property rights appraised were fee simple and the purpose of appraisal was to determine the estimated market value of the subject property. The appraisers, on page 5 of 73, describe the improvement, for its age, as being in average condition and that it has been adequately maintained over the years. The appraisers then describe the subject building to be in fair condition on page 27 of 73 of the report.

In estimating the subject's market value, the appraisers developed the sales comparison approach to value utilizing four comparable sales. The comparables are described as two-story dwellings ranging in size from 4,569 to 5,301 square feet of living area. The dwellings were built from 1901 to 1971. The comparables each have 2 or 3 parking spaces. The comparables have land to building ratios ranging from 3.51:1 to 8.44:1. The properties sold from February to May 2023 for prices ranging from \$1,050,000 to \$1,450,000 or from \$199.96 to \$298.23 per square foot of living area, including land. The appraisers applied adjustments to comparables #2 and #4 due to their older ages.² The appraisers made upward adjustments to all four comparables due to their superior average conditions, when compared to the subject's fair condition. The appraiser adjusted comparable #3 for its superior land to building ratio, when compared to the subject. Lastly, the appraiser adjusted comparables #1, #3 and #4 downward, on a per unit price, due to their smaller building areas. The appraisers concluded a market value of \$280.00 per square foot of building area would be applicable, resulting in an estimated a market value for the subject of \$1,560,000, rounded, as of January 1, 2024.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$536,772, which would reflect a market value of \$1,610,477 or \$288.98 per square foot of living area, including land, when using 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 \$636,771. The subject's assessment reflects a market value of \$1,910,504 or \$342.81 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.³

In response to the appeal, the board of review argued that the appellant's appraisers used a narrative appraisal report format, which does not segregate and value various amenities important to typical buyers in the subject's market area. The board of review contends that amenities such as lot size, age, above grade living area, basement size and finished area, as well as garage size are all amenities taken into consideration by a typical buyer. The board of review submitted a grid analysis that depicted additional descriptive details of the appellant's appraisal comparables.

² The appraisers stated that any substantial difference in age, typically by twenty or more years would warrant an adjustment.

³ 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.

In support of its contention of the correct assessment of the subject property the board of review submitted information on four comparable properties located within .69 of a mile from the subject property. The comparables have sites that range in size from 16,344 to 55,640 square feet of land area. The comparables are improved with two-story dwellings of stone or brick exterior construction ranging in size from 5,013 to 5,377 square feet of living area. The dwellings are from 18 to 23 years old. The comparables each have a basement with finished area, central air conditioning, from one to three fireplaces and a garage ranging in size from 484 to 836 square feet of building area. The comparables each have either 5, 5½, 6 or 6½ bathrooms. The properties sold from August 2023 to May 2024 for prices ranging from \$1,782,500 to \$2,300,000 or from \$355.58 to \$427.75 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the appellant's appraisal was written by licensed appraisers, who personally inspected the property and used similar properties in the sales comparison approach. By contrast the appellant contends the board of review submitted raw, unadjusted sales data.

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.

The appellant submitted an appraisal of the subject property and the board of review submitted four comparable sales to support their respective positions before the Board. The Board has given less weight to the appellant's appraisers' conclusion of value as the appraisers utilized four comparables that are less similar to the subject in age and/or dwelling size, when there were other available comparables that were more similar to the subject in dwelling size and age that were utilized by the board of review. Additionally, the appraisers stated adjustments should be made to homes that differ from the subject in age by 20 years, however the appraisers made no adjustments to appraisal comparables #1 and #3 which are 29 and 26 years older than the subject, respectively. The Board also finds it problematic that the appraisers reported differing descriptions of the condition of the subject's improvements as either being in average or fair condition. Lastly, the appraisers did not provide the locations of the comparables in relation to the subject property, nor did the appraisers provide site sizes, foundation types, bathroom count, fireplace count and/or other amenities of the comparables, which prevents a meaningful analysis to determine how truly comparable these properties are to the subject property. For these reasons, the Board does not find the appraisers' conclusion of value to be a reliable indicator of value.

The Board finds the best evidence of the subject's market value to be the board of review comparables #1, #2 and #3, which are overall more similar to the subject in location, site size, dwelling size, design, age and some features. These three properties sold in August 2023 or

February 2024 for prices ranging from \$1,782,500 to \$2,200,000 or from \$355.58 to \$424.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,910,504 or \$342.81 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Less weight was given to board of review comparable #4 due to its substantially larger site size, when compared to the subject. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

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

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