FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Vrchota
DOCKET NO.: 25-00376.001-R-1
PARCEL NO.: 01-12-205-001

The parties of record before the Property Tax Appeal Board are John Vrchota, 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:	$3,851
IMPR.:	$73,177
TOTAL:	$77,028

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 2025 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 frame exterior construction with 1,400 square feet of living area. The dwelling was constructed in 1955, has a chronological age of 70 years old and a reported effective age of 1989. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a 528 square foot garage.[1] The property has an approximately 6,250 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.24 of a mile to 1.46 miles from the subject property. The comparables have sites that range in size from

[1] The Board finds the best description of the subject property was found in its property record card, submitted by the board of review, which was not refuted by the appellant.

approximately 6,251 to 15,003 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 1,400 to 1,664 square feet of living area. The dwellings are 66 or 71 years old. One comparable has central air conditioning and three dwellings have a garage ranging in size from 360 to 528 square feet of building area. The properties sold from February 2024 to April 2025 for prices ranging from $165,000 to $272,000 or from $99.16 to $167.28 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $55,994 which reflects a market value of $167,999 or $120.00 per square foot of living area, land included, 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 $77,028. The subject's assessment reflects a market value of $231,107 or $165.08 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review critiqued the appellant's comparables contending comparables #1 and #2 are less updated than the subject property. To support this contention, the board of review submitted written comments, photographs of the subject from a real estate website, the Multiple Listing Service (MLS) sheets for appellant comparables #1 and #2 and the subject's property record card. The board of review's information on the subject property depicts the property was remodeled in 2023 along with an added fireplace, central air conditioning and three fixture bathroom added in 2024 based on information from an MLS listing for the subject. The MLS sheets for appellant comparable #1 depicts the property was listed for 103 days on market, with no advertised updates and for appellant comparable #2 states the property is a tax exempt property which the board of review disclosed was sold by the Lake County Housing Authority in "as is" condition.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.09 of a mile to 1.32 miles from the subject property. Board of review comparables #2 and #3 are the same properties as appellant comparables #3 and #4. The comparables have sites that range in size from 6,251 to 15,000 square feet of land area and are improved with 1-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,250 to 1,664 square feet of living area. The homes are from 52 to 87 years old. Each comparable has central air conditioning and three dwellings have a garage ranging in size from 216 to 528 square feet of building area. The properties sold from February 2024 to July 2025 for prices ranging from $203,000 to $319,000 or from $155.82 to $239.85 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains seven comparable sales for the Board's consideration as two properties were common to both parties. The Board gives less weight to the appellant's comparables and board of review comparables #2 and #3 which are less similar to the subject in location, site size, lack central air conditioning and/or lack a garage amenity than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #4 and #5 which are more similar to the subject in location, site size, dwelling size and some features. These comparables sold from February 2024 to July 2025 for prices ranging from $225,000 to $319,000 or from $155.82 to $239.85 per square foot of living area, including land. The subject's assessment reflects a market value of $231,107 or $165.08 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment 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:

C E R T I F I C A T I O N

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: July 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Vrchota, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085