FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Bookstein
DOCKET NO.: 25-00495.001-R-1
PARCEL NO.: 04-16-401-008

The parties of record before the Property Tax Appeal Board are Michael Bookstein, 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:	$10,690
IMPR.:	$109,533
TOTAL:	$120,223

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 1-story dwelling of frame exterior construction with 1,600 square feet of living area. The dwelling is approximately 25 years old. Features of the home include a basement, central air conditioning, and a 660 square foot garage. The property has a 13,939 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located from 0.53 of a mile to 1.51 miles from the subject, one of which is within the same assessment neighborhood code as the subject. The parcels range from 7,009 to 19,502 square feet of land area and are improved with 1-story homes ranging from 1,298 to 1,446 square feet of living area. The dwellings are 26 to 64 years old. Each home has a basement and a garage ranging from 318 to 910 square feet of building area. Six homes have central air conditioning. The comparables sold from June 2024 to

June 2025 for prices ranging from $250,000 to $315,000 or from $189.23 to $230.65 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $120,223. The subject's assessment reflects a market value of $360,705 or $225.44 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.64 of a mile from the subject and within the same assessment neighborhood code as the subject. Comparable #2 is the same sale as the appellant's comparable #1. The parcels range from 8,400 to 10,200 square feet of land area and are improved with 1-story homes ranging from 1,189 to 1,344 square feet of living area. The homes are 48 to 70 years old. Each home has a basement, central air conditioning, and a garage ranging from 440 to 672 square feet of building area. The comparables sold from April to November 2024 for prices ranging from $250,000 to $310,000 or from $210.26 to $230.65 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.

The record contains eleven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #3 through #9, which are located more than one mile from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #2, the appellant's comparable #2, and the board of review's comparables #1 and #3, which sold proximate in time to the assessment date and are more similar to the subject in location, but have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. These comparables are considerably older and smaller homes than the subject with smaller sites than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from $250,000 to $310,000 or from $205.07 to $230.65 per square foot of living area, including land. The subject's assessment reflects a market value of $360,705 or $225.44 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is supported. Based on this evidence, 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:

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: November 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 9-215 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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