



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

APPELLANT: Erika Gray
DOCKET NO.: 25-00515.001-R-1
PARCEL NO.: 04-19-205-017

The parties of record before the Property Tax Appeal Board are Erika Gray, the appellant, by Ronald Kingsley, attorney-at-law 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: \$16,925
IMPR.: \$87,112
TOTAL: \$104,037

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 is improved with a two-story dwelling with a vinyl siding exterior that contains 2,160 square feet of living area. The dwelling was constructed in 2025 and is approximately 20 years old. Features of the property include a full basement with 1,080 square feet, central air conditioning, 2½ bathrooms and an attached garage with 400 square feet of building area. The property has a site with approximately 8,305 square feet of land 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 five comparable sales improved with 2-story dwellings of wood frame construction ranging in size from 2,363 to 2,531 square feet of living area. The homes are 19 or 21 years old. Each comparable has a basement containing from 1,080 to 1,366 square feet, central air conditioning and a garage with 400 square feet of building area. Four

comparables each have one fireplace. The comparables have 2½, 3 or 3½ bathrooms. These properties have sites containing approximately 8,516 to 16,836 square feet of land. The comparables have the same neighborhood code as the subject and are located from .13 to .47 of a mile from the subject property. The sales occurred from February 2023 to February 2024 for prices ranging from \$280,000 to \$310,000 or from \$118.49 to \$122.95 per square foot of living area, including land. Based on these comparable sales, the appellant requested the subject's total assessment be reduced to \$91,431.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,037. The subject's assessment reflects a market value of \$312,142 or \$144.51 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings with vinyl siding exteriors that range in size from 2,036 to 2,440 square feet of living area. Each home is approximately 21 years old. Each property has a basement with either 780 or 1,126 square feet, central air conditioning, 2½ or 3½ bathrooms, and a garage with 400 square feet of building area. Three of the comparables each have one fireplace. These properties have sites ranging in size from 8,613 to 9,463 square feet of land. The comparables have the same neighborhood code as the subject property and are located from approximately .04 to .14 of a mile from the subject property. The sales occurred from June 2024 to June 2025 for prices ranging from \$315,000 to \$375,000 or from \$145.83 to \$162.08 per square foot of living area, including land.

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 parties submitted information on nine comparables sales improved with homes similar to the subject in location, style, age and most features. The Board gives less weight to appellant's comparables #1, #2, #3 and #5 as these properties sold in 2023, less proximate in time to the assessment date than the best sales in this record as well as the fact that these properties are not as similar to the subject in dwelling size as the best sales in this record. The Board gives less weight to appellant's comparable #4 and board of review comparable #1 due to differences from the subject in dwelling size. The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4 that have homes with either 2,036 or 2,160 square feet of living area and are 21 years old. These properties sold from June 2024 to May 2025 for prices of \$315,000 or \$330,000 or from \$145.83 to \$162.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$312,142 or \$144.51 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the subject property is not overvalued. Based on this evidence the Board

finds the subject's assessment reflects the property's market value and 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: _____

October 20, 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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COUNTY

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