FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christine Smith
DOCKET NO.: 25-00538.001-R-1
PARCEL NO.: 04-33-205-004

The parties of record before the Property Tax Appeal Board are Christine Smith, 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:	$10,880
IMPR.:	$102,353
TOTAL:	$113,233

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 bi-level style dwelling of wood siding exterior construction that contains 1,320 square feet of living area. The dwelling was constructed in 1998 and is approximately 27 years old. Features of the property include a full basement (lower level) with 1,056 square feet of finished area, central air conditioning, 2½ bathrooms, and an attached garage with 462 square feet of building area.[1] The property has a 16,176 square foot site located in Beach Park, Benton Township, Lake County.

[1] The Board finds the best descriptive information for the subject property was contained on the copy of the subject's property record card submitted by the board of review that indicated the property was improved with a bi-level style dwelling. Both the appellant and the board of review described the subject property as being improved with a one-story dwelling on their respective comparable sales grid analyses.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,108 to 1,232 square feet of living area. Each home has central air conditioning, 2 or 2½ bathrooms, and a garage ranging in size from 460 to 676 square feet of building area. Comparable #2 has one fireplace. The comparables have sites ranging in size from 6,970 to 15,747 square feet of land. These properties have the same neighborhood code as the subject property and are located from .18 to .72 of a mile from the subject property. The comparables sold from June 2024 to July 2025 for prices ranging from $225,000 to $320,000 or from $200.89 to $262.30 per square foot of living area, land included. The appellant requested the total assessment of the subject property be reduced to $103,830.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $113,233. The subject's assessment reflects a market value of $339,733 or $257.37 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 a copy of the subject's property record card and information on two comparable sales with comparable #1 being a duplicate of appellant's comparable #3. The comparables are improved with one-story dwellings with wood siding exteriors each with 1,220 square feet of living area and are 42 years old. Each comparable has a full basement with 1,056 square feet of finished area, central air conditioning, two bathrooms, and a garage with 676 and 576 square feet of building area, respectively. Comparable #2 has a fireplace. The comparables have sites with 12,004 and 12,015 square feet of land area, respectively. These properties have the same neighborhood code as the subject property and are located .80 and .85 of a mile from the subject, respectively. The sales occurred in June 2025 and April 2025 for prices of $320,000 and $360,000 or for $262.30 and $295.08 per square foot of living area, including land, respectively.

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 five comparable sales to support their respective positions with one comparable being a duplicate. Each comparable has the same neighborhood code as the subject property and sold in 2024 or 2025, proximate in time to the assessment date at issue. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property.[2] Appellant's comparables #1,

[2] The appellant did not describe whether her comparables have basements or lower levels with finished area, which does detract from the weight given the analysis. Appellant's comparable #3 is the same property as board of review comparable #1 and is described by the board of review as having a basement with 1,056 square feet of finished area, which calls into question whether the appellant incorrectly described or omitted the lower levels or basements with finished area associated with her remaining comparables.

#2, and #3 as well as the board of review comparables have smaller sites than the subject suggesting upward adjustments for land area would be appropriate. Appellant's comparables #2, #3 and #4 as well as the board of review comparables each have ½ less bathroom than the subject necessitating upward adjustments for this difference. The comparables are from approximately 7% to 16% smaller than the subject dwelling suggesting upward adjustments to the comparables would be appropriate to make them more equivalent to the subject in dwelling size. Conversely, appellant's comparable #2 and board of review comparable #2 each have one fireplace, unlike the subject, requiring downward adjustments. Finally, appellant's comparable #3/board of review comparable #1 has a larger garage than the subject suggesting a downward adjustment would be appropriate. These comparables sold for prices ranging from $225,000 to $360,000 or from $200.89 to $295.08 per square foot of living area, including land. The subject's assessment reflects a market value of $339,733 or $257.37 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the comparables, 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:

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: 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

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