FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brian McGrath
DOCKET NO.: 25-00552.001-R-1
PARCEL NO.: 05-09-302-027

The parties of record before the Property Tax Appeal Board are Brian McGrath, 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:	$37,520
IMPR.:	$131,733
TOTAL:	$169,253

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 two 1-story waterfront dwellings of frame exterior construction. Dwelling #1 was built in 1950, contains 1,116 square feet of living area, and features central air conditioning. Dwelling #2 contains 1,260 square feet of living area. The property has an 11,949 square foot site and is located in Fox Lake, Grant, 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 located within .83 of a mile of the subject. The comparables consist of 1-story dwellings of frame or brick exterior construction containing either 1,047 or 1,050 square feet of living area. The homes range in age from 47 to 86 years old. Three dwellings have central air conditioning. The parcels range from 1,411 to 16,113 square feet of land area. The comparables sold from June 2024 to April 2025 for prices ranging from $129,000 to $174,000 or from $122.86 to $165.71 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of $84,436, for an estimated market value of $253,333 or $227.00 per square foot of living area, including land, 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 $169,253. The subject's assessment reflects a market value of $507,810 or $213.72 per square foot of total living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 1.55 miles of the subject.[1] The comparables consist of 1-story or 1.5-story dwellings of frame exterior construction ranging from 1,401 to 2,803 square feet of living area. The dwellings were built from 1920 to 1956. Each dwelling has central air conditioning, four dwellings each have a basement, three comparables each have a fireplace, and four comparables each have a garage ranging from 228 to 666 square feet of building area. The parcels range in size from 9,322 to 17,742 square feet of land area. The comparables sold from September 2022 to June 2025 for prices ranging from $365,000 to $513,500 or from $183.20 to $285.51 per square foot of living area, including land. The board of review noted that the appellant's comparables #2 through #5 are condominiums, and thus differ from the subject's single family design, and comparable #1 is a channel-front property. The board of review also noted that its comparables are each lakefront properties. 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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, as well as the board of review's comparables #2 though #4, which differ from the subject in design, dwelling size, and/or site size. The Board finds the board of review's comparables #1 and #5 are overall most similar to the subject in age, location, dwelling size, and some features. These comparables sold for prices of $365,000 and $513,500 or from $183.20 and $201.99 per square foot of living area, including land. The subject's assessment reflects a market value of $507,810 or $213.72 per square foot of total living area, including land, which is bracketed by the two best comparable sales in this record overall. Based on this evidence and

[1] The board of review also submitted a grid analysis containing four of the same comparables as well as two additional comparables. The Board finds these comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's Standing Order No. 2, the two additional comparable properties submitted by the board of review will receive no weight in the Board's analysis.

after considering adjustments to the best comparables for differences from the subject, 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: 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

Brian Mcgrath, 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