



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

APPELLANT: Melissa Dodge
DOCKET NO.: 25-00788.001-R-1
PARCEL NO.: 07-30-401-089

The parties of record before the Property Tax Appeal Board are Melissa Dodge, 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: \$23,860
IMPR.: \$166,915
TOTAL: \$190,775

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 wood siding exterior construction with 2,328 square feet of living area. The dwelling was built in 1973 and is approximately 52 years old. Features of the home include a crawl space foundation,¹ central air conditioning, 2½ bathrooms, one fireplace and a garage with 575 square feet of building area. The property is a waterfront property on Gages Lake and has an approximately 8,625 square foot site and is located in Grayslake, Warren 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 that are located from .65 of a mile to 1.21 miles from the subject property, two of which have the same assessment neighborhood code

¹ The board of review submitted a copy of the subject's property record card disclosing the subject dwelling has a crawl space foundation, which was not refuted by the appellant.

as the subject. The comparables have sites that range in size from approximately 5,950 to 10,019 square feet of land area. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 1,913 to 2,726 square feet of living area. The dwellings are from 29 to 103 years old. The appellant reported that seven comparables each have an unfinished basement, central air conditioning and a fireplace. Each comparable has either 1½, 2 or 2½ bathrooms and a garage ranging in size from 144 to 693 square feet of building area. The comparables sold from February 2023 to April 2025 for prices ranging from \$245,000 to \$565,000 or from \$96.64 to \$242.70 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$135,010, which would reflect a market value of \$405,071 or \$174.00 per square foot of living area, including land, when using 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 \$190,775. The subject's assessment reflects a market value of \$572,382 or \$245.87 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor pointing out the differences between the appellant's comparables and the subject. The assessor submitted an aerial photograph depicting the locations of the appellant's comparables in relation to the subject and argued that seven of the nine appellant's comparables are not lakefront properties, like the subject. The assessor also submitted MLS datasheets for the appellant's comparables #1 and #2, which revealed comparable #1 "is in need of repair" and the remarks for comparable #2 states "handyman, bring your ideas. Inside is ready for you to finish."

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located from .13 of a mile to 2.59 miles from the subject property, one of which has the same assessment neighborhood code as the subject and two are located along the same street as the subject. The board of review submitted an aerial map depicting the locations of the comparables in relation to the subject, showing comparables #1, #2 and #3 being located on the same lake as the subject. The comparables have waterfront or lakefront sites that range in size from 8,969 to 19,776 square feet of land area. The four comparables are improved with bi-level, 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,920 to 3,740 square feet of living area ranging. The dwellings are from 7 to 35 years old. One comparable has a crawl space foundation, one comparable has a finished lower level and two comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, either 2½, 3 or 4½ bathrooms and either one or two garages that range in size from 352 to 932 square feet of building area. Three comparables each have one fireplace. The comparables sold from August 2023 to July 2025 for prices ranging from \$550,000 to \$1,500,821 or from \$286.46 to \$432.90 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 parties submitted a total of 13 comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, along with board of review comparables #2 and #3 due to differences from the subject in dwelling size. Moreover, the evidence in the record disclosed the appellant's comparables #1 and #2 are in need of repair, calling into question the conditions of the dwellings at the time of the sales. The Board has also given less weight to board of review comparable #4 due to its distant location from the subject being more than 2 miles away.

The Board finds the appellant's comparables #3, #4, #5, #6, #7, #8 and #9 are relatively similar to the subject in site size, but none are waterfront properties, like the subject. Additionally, the appellant's comparables are from 18% smaller to 17% larger in dwelling size and from 21 to 23 years newer in age, when compared to the subject and each dwelling has a basement foundation, when compared to the subject's crawl space foundation. The Board finds board of review comparable #1 is a waterfront property that is located on the same lake as the subject, however, the dwelling is 18% smaller than the subject and 17 years newer than the subject. Additionally, all eight properties have varying degrees of similarity when compared to the subject in bathroom count and fireplace count and six of the eight comparables have sale dates that occurred in 2023. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from February 2023 to April 2025 for prices ranging from \$424,900 to \$565,000 or from \$155.87 to \$286.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$572,382 or \$245.87 per square foot of living area, including land, falls above the range established by the best comparables in the record in terms of overall value but within the range on a price per square foot of living area, land included basis. The subject's higher overall market value appears to be logical given the subject's superior waterfront location and after considering adjustments to the best comparables for differences when compared to the subject. Therefore, based on this record, the Board finds 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: _____

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

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