FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Phillip Vedder
DOCKET NO.: 25-00802.001-R-1
PARCEL NO.: 08-04-111-011

The parties of record before the Property Tax Appeal Board are Phillip Vedder, 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:	$17,595
IMPR.:	$95,878
TOTAL:	$113,473

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 one-story dwelling of wood siding exterior construction with 1,457 square feet of living area. The dwelling was constructed in 1990 and is approximately 35 years old. Features of the home include a basement, central air conditioning, 2 bathrooms and a 1,024 square foot garage. The property has an approximately 37,697 square foot site where 8,653 square feet is described as wetlands and is located in Beach Park, Waukegan Township, Lake County.[1]

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that have the same assessment neighborhood code as the subject and are located from .29 to .86 of a mile from the subject

[1] The Board finds the best description of the subject's site is found in the property record card submitted by the board of review, which was not refuted by the appellant.

property. The comparables have sites that range in size from approximately 10,742 to 34,996 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction with 1,206 or 1,632 square feet of living area. The dwellings are from 35 to 66 years old. The comparables each have a basement, either 1½, 2, 2½ or 3 bathrooms, and a garage ranging in size from 440 to 988 square feet of building area. Four comparables each have central air conditioning and four comparables each have a fireplace. The comparables sold from January 2023 to March 2025 for prices ranging from $246,000 to $319,000 or from $171.62 to $229.47 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $94,696, which would reflect a market value of $284,116 or $195.00 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 $113,473. The subject's assessment reflects a market value of $340,453 or $233.67 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 four comparable properties that are located from approximately .29 of a mile to 1.54 miles from the subject property, two of which have the same assessment neighborhood code as the subject. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #4 and #5, respectively, which were previously described.[2] The board of review's comparables #3 and #4 have sites that contain 16,173 or 24,393 square feet of land area. The comparables are improved with a one-story dwellings of wood siding exterior construction with 1,264 or 1,471 square feet of living area. The dwellings are 40 or 44 years old. The comparables each have a basement, central air conditioning, 2 or 3½ bathrooms and either a 429 or a 1,785 square foot garage. Comparable #3 has a fireplace. The properties sold in November 2024 and February 2025 for prices of $330,000 and $354,000 or for $240.65 and $261.08 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 seven comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparables #1, #2,

[2] The parties differ as to the basement finish of the two common comparables. The board of review reported the comparables each have basements with 936 or 993 square feet of finished area, whereas the appellant reported the comparables have unfinished basements. Additionally, the parties differ as to the dates that these two comparables sold. The board of review reported sale dates for its comparables #1 and #2 of December 2024 and October 2023, whereas the appellant reported sale dates of January 2025 and November 2023, respectively.

#3 and #5, as well as board of review comparable #2, which are less similar to the subject dwelling in age and or their sale dates occurred either 21 or 23 months prior to the lien date at issue, less proximate than the other comparable sales in the record. The Board has also given less weight to board of review comparable #3, which is located more than one mile from the subject property.

The Board finds the best evidence of market value to be the appellant's comparable #4, along with board of review comparables #1 and #4, which includes one common comparable. The Board finds these two comparables sold more proximate to the January 1, 2025 assessment date and are similar to the subject in location, dwelling size, design and age. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in site size, basement finish, bathroom count and fireplace count, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in January 2025/December 2024 and February 2025 for prices of $319,000 and $354,000 or for $226.24 and $240.65 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $340,453 or $233.67 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Phillip Vedder, 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