FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nicole Boehmer
DOCKET NO.: 25-00804.001-R-1
PARCEL NO.: 08-05-201-032

The parties of record before the Property Tax Appeal Board are Nicole Boehmer, 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:	$7,271
IMPR.:	$71,971
TOTAL:	$79,242

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 1,092 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 484 square foot garage. The property has an approximately 7,977 square foot site 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 four comparable properties that have the same assessment neighborhood code as the subject and are located from 1 mile to 1.31 miles from the subject property. The comparables have sites that range in size from approximately 12,402 to 19,511

[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.

square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 960 to 1,242 square feet of living area. The dwellings are from 55 to 68 years old. The comparables each have a basement, either 1½, 2 or 2½ bathrooms, and a garage ranging in size from 336 to 988 square feet of building area. Three comparables have central air conditioning. Comparable #1 has a fireplace. The comparables sold from April 2023 to February 2025 for prices ranging from $215,000 to $285,000 or from $203.98 to $251.88 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $70,973, which would reflect a market value of $212,940 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 $79,242. The subject's assessment reflects a market value of $237,750 or $217.72 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 have the same assessment neighborhood code as the subject and are located from approximately 1 mile to 1.43 miles from the subject property. The board of review's comparables #1, #2 and #3 are the same properties as the appellant's comparables #4, #2 and #3, respectively, which were previously described.[2] The board of review's comparable #4 has an 8,045 square foot site that is improved with a one-story dwelling of wood siding exterior construction with 1,120 square feet of living area. The dwelling is 37 years old and has a basement with finished area, central air conditioning, 2 bathrooms and a 440 square foot garage. This property sold in March 2023 for $259,000 or $231.25 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 five comparable sales for the Board's consideration, as three sales were common to both parties. The Board has given less weight to the appellant's comparable #1 and board of review comparable #4 which have sale dates that occurred approximately 21 months prior to the lien date at issue, less proximate than the other comparable sales in the record.

[2] The parties differ as to the basement description and the sale date of board of review comparable #3/appellant's comparable #3. The board of review reported this property has a finished basement and sold in October 2023, whereas the appellant reported the property has an unfinished basement and a sale date of November 2023.

The Board finds the best evidence of market value to be the parties' three common comparables which sold more proximate to the January 1, 2025 assessment date and have the same assessment neighborhood code as the subject. The comparables are relatively similar to the subject in dwelling size and design. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in site size, age and other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from October/November 2023 to February 2025 for prices ranging from $215,000 to $285,000 or from $223.96 to $251.88 per square foot of living area, including land. The subject's assessment reflects a market value of $237,750 or $217.72 per square foot of living area, including land, which falls within the range established by three of the appellant's own comparables on an overall basis and below these comparables on a price per square foot of living area, land included, basis. 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

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