FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gregory Johnson
DOCKET NO.: 25-00837.001-R-1
PARCEL NO.: 08-09-405-023

The parties of record before the Property Tax Appeal Board are Gregory Johnson, 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:	$33,839
IMPR.:	$131,477
TOTAL:	$165,316

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 two-story dwelling of aluminum siding exterior construction with 2,772 square feet of living area.[1] The dwelling was constructed in 1998 and is approximately 27 years old. Features of the property include a basement, central air conditioning, 2½ bathrooms, a fireplace and a garage with 990 square feet of building area. The property has an approximately 33,534 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located within .60 of a mile from the subject property.

[1] The subject's property record card disclosed the subject dwelling has an aluminum siding exterior and the property has a site with approximately 33,534 square feet of land area, which were not refuted by the appellant.

The comparables have sites that range in size from approximately 10,912 to 17,097 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,233 to 2,592 square feet of living area. The dwellings are from 56 to 59 years old. Each comparable has a basement, either 2½ or 3½ bathrooms, a fireplace and a garage ranging in size from 575 to 609 square feet of building area. Two comparables have central air conditioning. The comparables sold from September 2023 to July 2024 for prices ranging from $292,000 to $350,000 or from $129.36 to $135.03 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $124,728, which would reflect a market value of $374,221 or $135.00 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 $165,316. The subject's assessment reflects a market value of $495,998 or $178.93 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 three comparable properties that are located from approximately .33 of a mile to 2.72 miles from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #2.[2] The comparables have sites that range in size from 6,300 to 14,410 square feet of land area. The comparables are improved with two-story dwellings of stucco, brick or wood siding exterior construction ranging in size from 2,359 to 2,646 square feet of living area. The dwellings are from 23 to 99 years old. Each comparable has a basement, two of which has finished area. Each comparable has central air conditioning and either 1, 2½ or 3½ bathrooms. Two comparables each have one or two fireplaces and each comparable has a garage ranging in size from 231 to 600 square feet of building area. The comparables sold in November 2023 or September 2024 for prices ranging from $322,500 to $420,000 or from $129.36 to $158.73 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 one sale was common to both parties. The Board has given less weight to the appellant's comparable #1 and board of review comparable #1 which are less similar to the subject in dwelling size and/or age

[2] The parties differ as to the date the common comparable sold. The appellant reported the property sold in December 2023, whereas the board of review reported the property sold in November 2023.

than other comparables in the record. The Board has also given less weight to board of review comparable #3 due to its distant location from the subject being more than 2 miles.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review comparable #2, which includes the common comparable. The Board finds these two properties are overall more similar to the subject in location, dwelling size and design. However, both properties have sites that are 57% and 67% smaller than the subject's site and the dwellings are 31 and 29 years older than the subject, respectively, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. The comparables also have other features with varying degrees of similarity when compared to the subject necessitating additional adjustments. Nevertheless, these two properties sold for prices of $322,500 and $350,000 or for $129.36 and $135.03 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $495,998 or $178.93 per square foot of living area, including land, which falls above the two best comparable sales in the record, which appears to be logical given the subject's substantially larger site size and significantly newer dwelling age. 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: November 17, 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

Gregory Johnson, 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