FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Chana
DOCKET NO.: 25-01130.001-R-2
PARCEL NO.: 16-05-201-016

The parties of record before the Property Tax Appeal Board are William Chana, 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:	$173,572
IMPR.:	$484,099
TOTAL:	$657,671

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 brick and frame exterior construction with 4,598 square feet of living area.[1] The dwelling was constructed in 1957 and is 68 years old.[2] Features of the home include a full basement with finished area, central air conditioning, two fireplaces, an 816 square foot garage, and an inground swimming pool. The property has a 48,787 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located 1.24 to 1.36 miles from the subject. The comparables consist of 2-story dwellings of frame exterior construction ranging in

[1] The Board finds the property record card submitted by the board of review, which was not refuted by the appellant, to be the best evidence of the subject's features.
[2] The property record card also disclosed the subject was remodeled in 1997, resulting in an effective age of 1997.

size from 3,567 to 3,827 square feet of living area. The homes are 40 to 78 years old. Each dwelling has an unfinished basement, a fireplace, and a garage ranging in size from 486 to 613 square feet of building area. Three comparables have central air conditioning. The comparables have parcels ranging in size from 13,399 to 63,598 square feet of land area. The comparables sold from November 2024 to July 2025 for prices ranging from $735,000 to $1,385,000 or from $205.54 to $378.62 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of $457,789, for an estimated market value of $1,373,504 or $298.72 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 $657,671. The subject's assessment reflects a market value of $1,973,210 or $429.15 per square foot of 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 three comparable sales located within the subject's assessment neighborhood and within .7 of a mile of the subject. The comparables consist of 1.75-story or 2-story dwellings of brick exterior construction ranging in size from 4,335 to 5,143 square feet of living area. The dwellings are 51 or 98 years old. Each dwelling has a full basement with two having finished area, central air conditioning, one to five fireplaces, and a garage ranging in size from 432 to 864 square feet of building area. Two comparables each have an inground swimming pool. The parcels contain either 60,113 or 98,010 square feet of land area. The comparables sold from July 2023 to May 2025 for prices ranging from $1,740,000 to $2,825,000 or from $401.38 to $611.47 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 seven 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 comparable #2, which differ from the subject in age, site size, and/or basement finish. Additionally, each of these comparables lacks a swimming pool, a feature of the subject. The Board finds the two remaining comparables presented by the board of review are similar to the subject in age, location, dwelling size, and features. These two most similar comparables sold for prices of $1,740,000 and $2,118,000 or for $401.38 and $411.82 per square foot of living area, including land. The subject's assessment reflects a market value of $1,973,210 or $429.15 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record overall. The subject's higher assessment per-square-foot appears supported given the subject's newer effective age in relation

to the best comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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

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