FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Scott Mcilroy
DOCKET NO.: 25-01133.001-R-1
PARCEL NO.: 16-05-407-032

The parties of record before the Property Tax Appeal Board are Scott Mcilroy, 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:	$103,019
IMPR.:	$336,549
TOTAL:	$439,568

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 exterior construction with 4,198 square feet of living area. The dwelling was constructed in 1989 and is approximately 36 years old. Features of the home include a basement with finished area[1], central air conditioning, a fireplace and a 840 square foot garage. The property 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 six comparable sales located within .33 of a mile of the subject property. The comparables are improved with 1.75-story or 2-story dwellings of wood frame exterior construction ranging in size from 3,672 to 4,618 square feet of living area. The

[1] The Board finds the best evidence of the subject basement area was found in the property record card submitted by the board of review, not refuted by the appellant.

dwellings range in age from 38 to 48 years old. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 624 to 902 square feet of building area. The properties sold from August 2023 to March 2025 for prices ranging from $925,000 to $1,249,000 or from $223.00 to $325.95 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $407,165 which reflects a market value of $1,221,617 or $291.00 per square foot of living area, land included, 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 $439,568. The subject's assessment reflects a market value of $1,318,836 or $314.16 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 sales, with comparables #1 and #3 being the same as the appellant's comparables #6 and #5, respectively. The comparables are located within .28 of a mile of the subject property. The comparables are improved with 1.75-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,160 to 3,700 square feet of living area. The homes range in age from 38 to 40 years old. Each comparable has a basement, with two having finished area. Each comparable has central air conditioning, 1, 2 or 3 fireplaces and a garage ranging in size from 704 to 744 square feet of building area. The properties sold from June 2024 to February 2025 for prices ranging from $1,127,500 to $1,275,000 or from $318.63 to $379.01 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eight comparable sales for the Board's consideration with two common comparables between both parties. The Board gives less weight to the appellant's comparables #1, #2 and #3 and the board of review's comparables #2 and #4 which are less similar to the subject in dwelling size and/or sold less proximate to the January 1, 2025 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the appellant's comparables #4, #5 and #6 and the board of review's comparables #1 and #3, which includes the common comparables, which are more similar to the subject in age, dwelling size and sold proximate to the January 1, 2025 assessment date. These comparables sold from June 2024 to March 2025 for prices ranging from $1,170,000 to $1,249,000 or from $309.01 to $325.95 per square foot of living area, including land. The subject's assessment reflects a market value of $1,318,836 or $314.16 per square foot of living area, including land, which falls above the range established by the best

comparable sales in this record on a market value basis and within the range on a price per square foot basis, which is logical given the subject's finished basement amenity and larger dwelling size relative to the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and 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:

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

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