FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michelle Klarchek
DOCKET NO.: 25-01134.001-R-2
PARCEL NO.: 16-07-201-053

The parties of record before the Property Tax Appeal Board are Michelle Klarchek, the appellant, by Ronald Kingsley, attorney-at-law 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:	$30,626
IMPR.:	$340,868
TOTAL:	$371,494

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 is improved with a two-story dwelling of brick exterior construction containing 3,796 square feet of living area. The dwelling was constructed in 1991 and is approximately 34 years old. Features of the property include a full basement with 1,648 square feet of finished area, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 462 square feet of building area.[1] The property has a 5,663 square foot site 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 nine comparable sales improved with two-story dwellings of frame construction that range in size from 3,503 to 4,389 square feet of living area. The homes

[1] The Board finds the best descriptive information for the subject property is contained on the copy of the subject's property record card submitted by the board of review.

are 33 to 49 years old. Each comparable has a basement, central air conditioning, one or two fireplaces, a garage ranging in size from 462 to 1,150 square feet of building area and 2½, 3½ or 4 bathrooms. Seven of the comparables have sites ranging in size from 4,792 to 74,052 square feet of land. The comparables are located from .30 to 1.23 miles from the subject property. The sales occurred from January 2024 to July 2025 for prices ranging from $750,000 to $1,450,000 or from $189.39 to $365.24 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $268,224.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $371,494. The subject's assessment reflects a market value of $1,114,593 or $293.62 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of brick exterior construction that range in size from 2,850 to 2,946 square feet of living area. Each home is 34 years old. Each property has a basement with three having from 1,116 to 1,575 square feet of finished area, central air conditioning, two fireplaces, 2½ or 3½ bathrooms and a garage with 462 square feet of building area. These properties have sites ranging in size from 4,792 to 6,313 square feet of land. The comparables have the same neighborhood code as the subject and are located within .16 of a mile from the subject property. The sales occurred from May 2023 to April 2025 for prices ranging from $900,000 to $995,000 or from $315.46 to $349.12 per square foot of living area, including land.

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 information on thirteen comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #2, #5 and #7 due to differences from the subject in dwelling size. The Board gives little weight to the board of review comparables due to differences from the subject in style and size as well as the fact comparables #3 and #4 sold in July and May 2023, respectively, not as proximate in time to the assessment date as the best sales in the record. The Board gives most weight to appellant's comparables #1, #3, #4, #6, #8 and #9 that are improved with two-story dwellings that range in size from 3,503 to 3,970 square feet of living area and are 33 to 49 years old. Appellant's comparables #1, #6 and #9 have larger sites than the subject indicating downward adjustments for this difference would be appropriate. Additionally, appellant's comparables #1, #3, #6, #8 and #9 have larger garages than the subject suggesting downward adjustments for this difference would be proper. Conversely, appellant's comparables #3, #4 and #6 have one less bathroom than the subject and all but appellant's comparable #9 have one less fireplace than the subject indicating upward adjustments to the comparables for these differences would be appropriate.

These six comparables sold for prices ranging from $750,000 to $1,450,000 or from $189.39 to $365.24 per square foot of living area, including land. The subject's assessment reflects a market value of $1,114,593 or $293.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparables, 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

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