



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Joseph Kale
DOCKET NO.: 25-01142.001-R-1
PARCEL NO.: 16-09-117-008

The parties of record before the Property Tax Appeal Board are Joseph Kale, 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: \$86,553
IMPR.: \$176,106
TOTAL: \$262,659

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 2,772 square feet of living area. The dwelling was constructed in 1976 and is approximately 49 years old. Features of the home include a full basement with 976 square feet of finished area, central air conditioning, one fireplace, central air conditioning, and an attached garage with 600 square feet of building area. The property has a 13,600 square foot site located in Lake Forrest, 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 seven comparable sales improved with 1.75-story or 2-story dwellings of wood frame construction that range in size from 2,552 to 3,319 square feet of living area. The homes are from 49 to 61 years old. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 420 to 594 square feet of building

area. The comparables have 2½, 3 or 4½ bathrooms. These properties have sites ranging in size from 12,750 to 20,059 square feet of land and have the same neighborhood code as the subject property. The sales occurred from February 2023 to July 2024 for prices ranging from \$530,000 to \$960,000 or from \$198.49 to \$319.89 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$212,499.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$262,659. The subject's assessment reflects a market value of \$788,056 or \$284.29 per square foot of living area, land included, using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on three comparable sales improved with two-story dwellings with wood siding exterior construction that range in size from 2,697 to 3,089 square feet of living area. The homes are 48 to 58 years old. Each property has a full basement with two having 1,016 and 823 square feet of finished area, respectively. Each comparable has central air conditioning, one fireplace, 2½ bathrooms, and a 420 square foot garage. These properties have sites with either 12,750 or 14,450 square feet of land. The comparables have the same neighborhood code as the subject and are located within approximately .14 of a mile from the subject with comparables #1 and #3 being located along the same street as the subject property. The sales occurred from March 2024 to April 2025 for prices ranging from \$730,000 to \$1,015,000 or from \$270.67 to \$328.59 per square foot of living area, including land. Board of review comparable sale #3 is a duplicate of appellant's comparable sale #6.

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 nine comparable sales to support their respective positions with one comparable being a duplicate. The Board gives less weight to appellant's comparables #1, #2, #3, #4 and #7 as these properties sold during 2023 not as close in time to the assessment date at issue as the best comparables in this record.

The Board finds the best evidence of market value to be appellant's comparable sales #5 and #6 as well as the board of review comparable sales, which includes the duplicate sale submitted by the parties, that are improved with 1.75-story or 2-story dwellings that range in size from 2,697 to 3,319 square feet of living area and are from 48 to 61 years old. The comparables are relatively similar to the subject in features. These four comparables sold from March 2024 to April 2025 for prices ranging from \$730,000 to \$1,015,000 or from \$252.49 to \$328.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$788,056 or \$284.29 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 the Board finds

the subject's assessment is reflective of the property's market value and 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: _____

CERTIFICATION

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joseph Kale, 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