FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carole Cambata
DOCKET NO.: 25-01144.001-R-1
PARCEL NO.: 16-16-303-060

The parties of record before the Property Tax Appeal Board are Carole Cambata, 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:	$120,269
IMPR.:	$478,127
TOTAL:	$598,396

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 2.5-story dwelling of brick exterior construction containing 8,385 square feet of living area. The dwelling was constructed in 2007 and is approximately 18 years old. Features of the property include a full basement with 2,459 square feet of finished area, central air conditioning, two fireplaces, 6½ bathrooms and an attached garage with 1,057 square feet of building area.[1] The property has a 27,500 square foot site located in Highland Park, 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 composed of 1.75-story or 2-story dwellings of wood frame construction that range in size from 7,200 to 8,228 square feet of living

[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.

area. The homes are 21 to 44 years old. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and 4½, 5, 6½ or 9½ bathrooms. Three comparables have garages ranging in size from 825 to 1,188 square feet of building area. Three comparables are reported to have sites ranging in size from 38,185 to 78,844 square feet of land. The comparables are located from .41 to .63 of a mile from the subject property. The sales occurred from February 2023 to December 2024 for prices ranging from $1,350,000 to $1,530,000 or from $171.38 to $187.50 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $514,229.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $598,396. The subject's assessment reflects a market value of $1,795,368 or $214.12 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 a copy of the subject's property record card and information on four comparable sales improved with two-story dwellings of brick or stucco exterior construction that range in size from 5,827 to 7,648 square feet of living area. The homes are 21 to 47 years old. Each comparable has a full basement with from 1,745 to 3,148 square feet of finished area, central air conditioning, 5½ to 6½ bathrooms, one to four fireplaces and garage ranging in size from 945 to 2,015 square feet of building area. Comparables #1, #3 and #4 each have a swimming pool. Comparables #1 and #2 have sites with 115,870 and 38,571 square feet of land, respectively. The comparables are located from .17 of a mile to 1.24 miles from the subject property. The sales occurred from March 2024 to October 2024 for prices ranging from $1,495,000 to $2,280,000 or from $240.70 to $368.97 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 eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #3 and #4 as these properties sold in 2023, not as near in time to the assessment date at issue as the best sales in this record. The six remaining comparables sold during 2024 and have varying degrees of similarity to the subject in site size, age, dwelling size, and features that would require adjustments to make them more equivalent to the subject property. Appellant's comparable #1 is 15 years older than the subject, has two fewer bathrooms than the subject, no finished basement area, one less fireplace and a smaller garage indicating upward adjustments to the comparable for these differences would be appropriate. Conversely, appellant's comparable #1 has a larger site than the subject indicating a downward adjustment would be proper for this difference. Appellant's comparable #2 is 11 years older than the subject dwelling, has no finished basement area, has one less fireplace and a smaller garage indicating upward adjustments to this comparable for these

dissimilarities would be appropriate. The board of review comparables are smaller than the subject dwelling requiring upward adjustments for size; board of review comparables #3 and #4 are 20 and 29 years older than the subject dwelling, respectively, indicating upward adjustments for age may be warranted; board of review comparables #1, #2 and #3 have fewer bathrooms than the subject indicating upward adjustments for this difference would be appropriate; and board of review comparable #1 and #4 have one less fireplace than the subject necessitating upward adjustments. Conversely, board of review comparables #1 and #2 have larger sites than the subject indicating downward adjustments for land area would be proper; board of review comparable #3 has two more fireplaces than the subject suggesting a downward adjustment for this disparity would be appropriate; board of review comparables #1, #2 and #4 have larger garages than the subject indicating downward adjustments for this difference would be needed; and board of review comparables #1, #3 and #4 have in-ground swimming pools, unlike the subject, suggesting downward adjustments for this feature would suitable. These six comparables sold for prices ranging from $1,387,500 to $2,280,000 or from $171.38 to $368.97 per square foot of living area, including land. The subject's assessment reflects a market value of $1,795,368 or $214.12 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 the subject’s assessment reflects the property’s fair cash 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:

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

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