



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

APPELLANT: Gregory Miner
DOCKET NO.: 25-01147.001-R-2
PARCEL NO.: 16-18-203-046

The parties of record before the Property Tax Appeal Board are Gregory Miner, 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: \$187,879
IMPR.: \$613,159
TOTAL: \$801,038

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 1.75-story dwelling of brick exterior construction containing 6,078 square feet of living area. The dwelling was constructed in 2004 and is approximately 21 years old. Features of the property include a 3,193 square foot basement with 1,916 square feet of finished area, central air conditioning, five fireplaces, 6½ bathrooms and an attached garage with 780 square feet of building area. The property has a 60,056 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 nine comparable sales improved with 1.5-story, 1.75-story or 2-story dwellings of wood frame construction that range in size from 5,040 to 7,025 square feet of living area and are from 20 to 126 years old. The comparables have basements ranging in size from 1,324 to 4,422 square feet, one or two fireplaces, 4½ to 7½ bathrooms and a garage ranging

in size from 736 to 1,675 square feet of building area. Eight comparables have central air conditioning. The comparables have sites ranging in size from 28,201 to 80,586 square feet of land and are located .34 of a mile to 1.42 miles from the subject property. The appellant's counsel submitted a written statement discussing the comparables and explained the oldest comparable, appellant's comparable #9, was rehabbed and has an effective year built of 1995. The comparables sold from February 2024 to July 2025 for prices ranging from \$1,200,000 to \$2,306,000 or from \$209.96 to \$395.05 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$611,791.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$801,038. The subject's assessment reflects a market value of \$2,403,354 or \$395.42 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 three comparable sales composed of one-story or two-story dwellings of wood siding or brick exterior construction that range in size from 5,911 to 7,541 square feet of living area. The homes are 15 to 68 years old. The comparables have basements that range in size from 2,975 to 6,495 square feet with comparables #2 and #3 having 2,500 and 2,700 square feet of finished basement area, respectively. Each property has central air conditioning, three fireplaces, and a garage ranging in size from 897 to 1,548 square feet of building area. These properties have 5, 6 or 6½ bathrooms. The comparables have sites ranging in size from 60,113 to 65,340 square feet of land and are located from .57 of a mile to 1.37 miles from the subject property. The sales occurred from February 2024 to March 2025 for prices ranging from \$2,400,000 to \$3,125,000 or from \$400.77 to \$414.40 per square foot of living area, land included.

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 twelve comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1, #3, #4, #5, #7 and #8 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparables #1 and #2 due to differences from the subject in style, each being improved with a one-story dwelling unlike the subject's 1.75-story design. The remaining comparables range in size from 5,502 to 5,942 square feet of living area and are from 17 to 126 years old. The appellant's counsel explained that the oldest of these comparables was rehabbed and has an effective construction date of 1995 which would equate to an effective age of approximately 30 years old. These properties have sites ranging in size from 28,201 to 75,359 square feet of land area. The sales occurred from August 2024 to July 2025 for prices ranging from \$1,325,000 to \$2,400,000 or from \$240.82 to \$406.02 per square foot of living area, including land. Board of

review comparable #3 is most like the subject in land area, age, and finished basement amenity and sold in August 2024 for a price of \$2,400,000 or \$406.02 per square foot of living area, land included. The subject's assessment reflects a market value of \$2,403,354 or \$395.42 per square foot of living area, including land, which is slightly above the total price range but is within the range on a price per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the subject's total assessment reflects 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

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