FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Susan Kamp
DOCKET NO.: 25-01156.001-R-1
PARCEL NO.: 16-28-315-016

The parties of record before the Property Tax Appeal Board are Susan Kamp, 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:	$45,181
IMPR.:	$145,815
TOTAL:	$190,996

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 one-story dwelling of brick exterior construction containing 1,717 square feet of living area. The dwelling was constructed in 1958 and is approximately 67 years old. Features of the property include a partial basement with 1,071 square feet of finished area, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 308 square feet of building area.[1] The property has an 8,100 square foot site located in Deerfield, 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 eight comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,450 to 1,985 square feet of living area and are

[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.

65 to 71 years old. Each comparable has a basement, a garage ranging in size from 210 to 572 square feet of building area, and 1, 1½, 2 or 2½ bathrooms. Six comparables have central air conditioning, and seven comparables have one fireplace. The comparables have sites ranging in size from 8,246 to 18,600 square feet of land. The comparables have the same neighborhood code as the subject property and are located from .24 to .60 of a mile from the subject property. The sales occurred from January 2024 to May 2025 for prices ranging from $310,000 to $612,500 or from $213.79 to $357.80 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $168,249.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $190,996. The subject's assessment reflects a market value of $573,045 or $333.75 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 with comparable #3 being the same property as appellant's comparable #8. The subject's property record card disclosed the dwelling was built in 1958, was remodeled in 2012, and has an effective year built of 1982.

The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,608 to 2,064 square feet of living area and are 66 to 70 years old. Two comparables have basements with 1,240 and 720 square feet of finished area, respectively. Each comparable has central air conditioning, a garage ranging in size from 299 to 595 square feet of building area, and 1½, 2 or 2½ bathrooms. Two comparables have one or two fireplaces. These properties have sites containing from 10,112 to 10,350 square feet of land. The comparables have the same neighborhood code as the subject and are located from .24 to .52 of a mile from the subject property. The sales occurred from March 2024 to May 2025 for prices ranging from $575,000 to $709,000 or from $343.51 to $357.59 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 ten comparable sales similar to the subject dwelling in style and have the same neighborhood code as the subject, with one comparable being a duplicate. The comparables are similar to the subject in size with varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. The record disclosed the subject dwelling was built in 1958 with a chronological age of 67 years old, was remodeled in 2012, and has an effective year built of 1982, which would indicate an effective age of 43 years old. Due to the subject's remodeling the comparables may need upward adjustments to make them more equivalent to the subject in age. The comparables

have 1 to 2½ fewer bathrooms than the subject and 1 or 2 fewer fireplaces than the subject necessitating upward adjustments to make them more equivalent to the subject for these differences. Appellant's comparables #1 and #7 have no central air conditioning, a feature of the subject, requiring an upward adjustment for this dissimilarity. Board of review comparable #2 has no basement, unlike the subject, and would require an upward adjustment for this difference. Conversely, nine comparables have larger sites than the subject suggesting downward adjustments to the comparables for this difference would be appropriate. These comparables sold for prices ranging from $310,000 to $709,000 or from $213.79 to $357.59 per square foot of living area, including land. The common comparable sold for a price of $575,000 or $357.59 per square foot of living area, including land. The subject's assessment reflects a market value of $573,045 or $333.75 per square foot of living area, including land, which is within the range established by the comparable sales in this record and is below the common comparable submitted by the parties. Based on this evidence, after considering the appropriate adjustments to the best comparables for differences from the subject in features, 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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