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

APPELLANT: Steve Adolph
DOCKET NO.: 25-01165.001-R-1
PARCEL NO.: 16-29-108-029

The parties of record before the Property Tax Appeal Board are Steve Adolph, 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:

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|---|---|
| **LAND:** | $65,801 |
| **IMPR.:** | $391,780 |
| **TOTAL:** | $457,581 |

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 wood siding exterior construction containing 3,942 square feet of living area. The dwelling was constructed in 2019 and is approximately 6 years old. Features of the property include a full basement with 1,873 square feet of finished area, central air conditioning, one fireplace, 5½ bathrooms and an attached garage with 714 square feet of building area.[1] The property has a 14,476 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 nine comparable sales improved with two-story dwellings of wood frame construction that range in size from 3,244 to 4,631 square feet of living area. The

[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.

homes are 17 to 25 years old. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 400 to 1,136 square feet of building area. The homes also have 3½, 4½ or 5 bathrooms. These properties have sites ranging in size from 7,318 to 22,399 square feet of land. The comparables have the same neighborhood code as the subject property and are located from .14 to .71 of a mile from the subject. The sales occurred from March 2023 to June 2025 for prices ranging from $965,000 to $1,550,000 or from $272.91 to $360.63 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $405,985.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $457,581. The subject's assessment reflects a market value of $1,372,880 or $348.27 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 one-story or two-story dwellings of wood siding, brick or stucco exterior construction that range in size from 1,152 to 4,007 square feet of living area and are 11 to 77 years old. Each comparable has a basement with three having 1,401 to 1,982 square feet of finished area, central air conditioning, one fireplace, and a garage ranging in size from 528 to 841 square feet of building area. The comparables have 1, 3½ or 5½ bathrooms. These properties have sites ranging in size from 10,902 to 11,400 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from .12 to .25 of a mile from the subject. The sales occurred from December 2023 to May 2025 for prices ranging from $1,300,000 to $1,538,000 or from $353.08 to $397.90 per square foot of living area, land included.[2]

## 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 #1 and #9 as the sale dates of these two comparables are the least proximate in time to the assessment date of all the comparables in the record. The Board gives less weight to appellant's comparable #4, #5, #6, and #8 due to differences from the subject in dwelling size. The Board gives little weight to board of review comparable #1 as the data in the grid analysis appears to be in error (see footnote

[2] The data contained in the sales grid analysis for board of review comparable #1 appears to be in error as the home is described as containing 1,152 square feet of living area and sold for a price of $1,490,000 or $353.08 per square foot of living area, land included. However, using the size of the home as reported in the grid analysis the unit price would be $1,293.40 per square foot of living area, land included. As there is an obvious error in the descriptive information little weight will be given to board of review comparable #1.

#2). The Board gives little weight to board of review comparable #3 due to differences from the subject in style.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3, and #7 as well as board of review comparable sales #2 and #4 that are improved with two-story homes that range in size from 3,455 to 3,836 square feet of living area and are from 17 to 25 years old. Each comparable is improved with a home that is smaller than the subject dwelling and from approximately 10 to 18 years older than the subject home suggesting upward adjustments to the comparables for size and age may be appropriate to make them more equivalent to the subject for these differences. The appellant's three comparables have smaller sites than the subject, fewer bathrooms than the subject, unfinished basements and smaller garages than the subject necessitating upward adjustments to make the comparables more equivalent to the subject for these differences. Board of review comparable #4 has two fewer bathrooms than the subject indicating an upward adjustment for this difference would be proper. These five comparables sold for prices ranging from $1,018,750 to $1,399,000 or from $282.67 to $397.90 per square foot of living area, including land. The subject's assessment reflects a market value of $1,372,880 or $348.27 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 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:

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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