FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Larry Leon
DOCKET NO.: 25-01182.001-R-1
PARCEL NO.: 16-32-123-018

The parties of record before the Property Tax Appeal Board are Larry Leon, the appellant, by attorney Ronald Kingsley, 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:	$50,911
IMPR.:	$168,668
TOTAL:	$219,579

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 consists of a 2-story dwelling of vinyl siding exterior construction with 2,434 square feet of living area. The dwelling was constructed in 1959 and is approximately 66 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has an approximately 9,000 square foot site and is 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 located within .48 of a mile from the subject, four of which are on the same street as the subject. The comparables have sites ranging in size from approximately 9,000 to 10,119 square feet of land area that are improved with 2-story dwellings of wood frame exterior construction ranging in size from 1,954 to 2,712 square feet of living area. The dwellings are 63 to 67 years old and have unfinished basements. Each

home has central air conditioning and a garage ranging in size from 240 to 572 square feet of building area. Seven comparables each have one fireplace. The comparables sold from May 2023 to August 2024 for prices ranging from $537,500 to $700,000 or from $211.95 to $288.13 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $219,579. The subject's assessment reflects a market value of $658,803 or $270.67 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .30 of a mile from the subject. Two comparables are reported to have sizes with 9,000 square feet of land area. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,970 to 2,558 square feet of living area. The dwellings are 64 to 67 years old and have basements, two with finished area. Each comparable has central air conditioning and a garage ranging in size from 264 to 441 square feet of building area. One comparable has two fireplaces. The comparables sold from August 2024 to July 2025 for prices ranging from $53,500 to $780,000 or from $286.04 to $306.39 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of twelve comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #1 which lack finished basement area and/or less similar in dwelling size. In addition, appellant's comparables #1, #2, #3, #5, #7 and #9 sold less proximate in time to the January 1, 2025 assessment date than the other comparable sales in the record.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which sold more proximate in time to the assessment date at issue and overall are most similar to the subject in location, age, dwelling size and features. These comparables sold in August and September 2024 for prices of $752,500 and $780,000 or for $304.93 and $306.39 per square foot of living area, including land. The subject's assessment reflects a market value of $658,803 or $270.67 per square foot of living area land included, which is below the best comparable sales in the record. After considering adjustments to the best comparables sales for differences from the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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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