FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Grant Haeussler
DOCKET NO.: 25-01215.001-R-1
PARCEL NO.: 16-32-318-025

The parties of record before the Property Tax Appeal Board are Grant Haeussler, 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 ***a reduction*** 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:	$58,847
IMPR.:	$214,126
TOTAL:	$272,973

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 two-story dwelling of brick exterior construction with 2,888 square feet of living area.[1] The dwelling was constructed in 1977 and is approximately 48 years old. The dwelling has an effective year built of 1996. Features of the property include a basement with finished area, central air conditioning, 3½ bathrooms, one fireplace and a 440 square foot garage. The property has an approximately 10,790 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 seven comparable properties that have the same assessment

[1] The subject's property record card disclosed the subject dwelling has a brick exterior with 986 square feet of basement finish, which was not reported by nor refuted by the appellant. The property record card also disclosed the dwelling was remodeled in 2014 and has an effective year built of 1996.

neighborhood code as the subject, three of which are located within ..42 of a mile from the subject property. Comparables #4 - #7 have sites that range in size from approximately 10,799 to 16,200 square feet of land area. No site sizes were provided for comparables #1, #2 or #3. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,365 to 3,311 square feet of living area. The dwellings are from 49 to 54 years old. The comparables each have a basement, central air conditioning, 2½ or 3½ bathrooms, a fireplace and a garage ranging in size from 437 to 515 square feet of building area. The comparables sold from February 2023 to December 2024 for prices ranging from $460,000 to $900,000 or from $159.28 to $273.22 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $227,167, which would reflect a market value of $681,569 or $236.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $293,685. The subject's assessment reflects a market value of $881,143 or $305.10 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 two comparable properties that have the same assessment neighborhood code as the subject and are located within approximately .26 of a mile from the subject property. The comparables have sites that contain either 9,600 or 10,464 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction with 2,318 or 3,307 square feet of living area. The dwellings are 50 or 51 years old. Each comparable has a basement, central air conditioning, 2½ bathrooms, a fireplace and a garage containing 440 or 515 square feet of building area. The comparables sold in July and December 2025 for prices of $650,000 and $1,050,036 or for $280.41 and $317.52 per square foot of living area, including land.

The board of review also reported the subject sold in June 2023 for a price of $819,000 or $283.59 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The record contains a total of nine comparable sales and a June 2023 sale of the subject for the Board's consideration. The Board finds the best evidence of market value to be the subject's June 2023 sale for a price of $819,000. The Board finds the appellant did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that

the purchase price was reflective of market value. The Board gave less weight to the comparables presented by the parties, which differ substantially from the subject in dwelling size, and/or effective age. Moreover, the appellant did not provide sites sizes for his comparables #1, #2 and #3 in order to allow the Board to make a meaningful comparative analysis between the comparables and the subject.

The Board finds the subject's June 2023 purchase price of $819,000 is below the subject's estimated market value of $881,143 as reflected by the assessment. Based on this record, the Board finds a reduction in the subject's assessment is 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Grant Haeussler, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085