FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Timothy & Elizabeth Lucier
DOCKET NO.: 25-01485.001-R-1
PARCEL NO.: 16-03-304-005

The parties of record before the Property Tax Appeal Board are Timothy & Elizabeth Lucier, the appellants, by attorney Thomas E. Sweeney of Siegel Jennings Co., LPA in Chicago; 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:	$171,144
IMPR.:	$275,973
TOTAL:	$447,117

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 5,075 square feet of living area. The dwelling was built in 1978 and is approximately 47 years old. Features of the home include a basement, central air conditioning, 3½ bathrooms, three fireplaces, and a three-car garage with 825 square feet of building area. The property has a 47,808 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of $1,140,000 as of January 1, 2023. The appraisal was prepared by Cynthia McDonald and DaShawn Weaver-Drew for an ad valorem tax appeal. The appraisers developed the sales comparison approach to value using four comparable sales that have varying degrees of similarity when compared to the subject in location, site size, dwelling size, design, age and

features. The comparables sold from May to October 2022 for prices ranging from $1,100,000 to $1,300,000 or from $266.95 to $326.74 per square foot of living area, including land. Adjustments were applied to the comparables for differences between the comparables and the subject property to arrive at adjusted prices ranging from $1,115,040 to $1,174,040. Based on this data, the appraisers arrived at a market value of $1,140,000 or $224.63 per square foot of living area, including land, as of January 1, 2023.

Based on this evidence, the appellants requested a reduction in the subject's assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $447,117. The subject's assessment reflects a market value of $1,341,485 or $264.33 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 the subject's assessment neighborhood and within .29 of a mile from the subject property. The parcels range in size from 32,644 to 50,693 square feet of land area. The comparables consist of a 1.5-story, a 1.75-story or a 2-story dwelling of brick exterior construction ranging in size from 4,449 to 5,044 square feet of living area. The dwellings range from 49 to 52 years old. Each comparable has a basement with finished area, central air conditioning, either 3½, 4½ or 5½ bathrooms, from one to three fireplaces and a garage ranging in size from 864 to 984 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from February 2024 to July 2025 for prices ranging from $1,499,000 to $2,525,000 or from $297.18 to $567.54 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains an appraisal submitted by the appellants and three comparable sales submitted by the board of review for the Board's consideration.

The Board has given less weight to the appraisal with an effective date as of January 1, 2023 that was submitted by the appellants, which relied on four sales that occurred from May to October 2022, less proximate to the January 1, 2025 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be the three comparables submitted by the board of review, which sold most proximate to the lien date at issue and are similar to the subject in location, dwelling size and age. However, the Board finds each comparable has varying

degrees of similarity when compared to the subject in site size and other features, suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, these most similar comparables sold from February 2024 to July 2025 for prices ranging from $1,499,000 to $2,525,000 or form $297.18 to $567.54 per square foot of living area, including land. The subject's assessment reflects a market value of $1,341,485 or $264.33 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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

AGENCY

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

APPELLANT

Timothy & Elizabeth Lucier, by attorney:
Thomas E. Sweeney
Siegel Jennings Co., LPA
77 W. Wacker Dr.
Suite 4500
Chicago, IL 60601

COUNTY

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