FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Barbara Kagan
DOCKET NO.: 25-01490.001-R-1
PARCEL NO.: 16-10-302-012

The parties of record before the Property Tax Appeal Board are Barbara Kagan, 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:	$56,736
IMPR.:	$118,836
TOTAL:	$175,572

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 one-story dwelling of brick exterior construction with 1,334 square feet of living area.[1] The dwelling was constructed in 1954 and is approximately 71 years old. The dwelling has an effective year built of 1970. Features of the property include a basement with finished area, central air conditioning, two full bathrooms and a fireplace. The property has an approximately 12,394 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that have the same assessment

[1] The subject's property record card disclosed the subject dwelling has a brick exterior with 1,067 square feet of basement finish, which were not reported by nor refuted by the appellant. The dwelling was remodeled in 2001 and has an effective year built of 1970.

neighborhood code as the subject and are located from .50 of a mile to 1.16 miles from the subject property. The comparables have sites that range in size from 10,524 to 13,299 square feet of land area and are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,493 to 1,591 square feet of living area. The dwellings are from 70 to 84 years old. The comparables each have a basement and either one or two full bathrooms. Two comparables each have an additional half bathroom, three comparables have central air conditioning, one comparable has a fireplace and four comparables each have a garage ranging in size from 352 to 552 square feet of building area. The comparables sold from July 2023 to May 2025 for prices ranging from $330,000 to $550,000 or from $221.03 to $367.65 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $152,061, which would reflect a market value of $456,229 or $342.00 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 $175,572. The subject's assessment reflects a market value of $526,769 or $394.88 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 properties that have the same assessment neighborhood code as the subject and are located within .53 of a mile from the subject property. The comparables have sites that range in size from 10,000 to 15,201 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,270 to 1,650 square feet of living area. The dwellings are from 68 to 71 years old. Each comparable has a basement with finished area, two or three full bathrooms and a garage ranging in size from 285 to 528 square feet of building area. Two comparables have central air conditioning and two comparables each have a fireplace. The comparables sold in April and December 2025 for prices ranging from $480,000 to $625,000 or from $369.70 to $412.81 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 parties submitted eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its distant location from the subject being more than one mile. The Board has also given less weight to the appellant's comparables #2, #3 and #4, which have sale dates that occurred in 2023, less proximate to the lien date at issue than other sales in the record. The Board has given reduced weight to board of review comparable #2 due to its substantially larger dwelling size, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #5, along with board of review comparables #1 and #3, which sold more proximate to the lien date at issue and overall are more similar to the subject in location, dwelling size, design and age. However, the Board finds the appellant's comparable #5 lacks basement finish and board of review comparable #3 lacks central air conditioning, both features of the subject, suggesting upward adjustments would be required to make them more equivalent to the subject. Conversely, all three comparables have a garage, unlike the subject and board of review comparable #1 has one additional full bathroom when compared to the subject, suggesting downward adjustments for these differences would be necessary. Nevertheless, the comparables sold in May or December 2025 for prices ranging from $480,000 to $625,000 or from $367.65 to $412.81 per square foot of living area, including land. The subject's assessment reflects a market value of $526,769 or $394.88 per square foot of living area, including land, which falls within the range established best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from 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

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