FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Davis
DOCKET NO.: 25-01524.001-R-1
PARCEL NO.: 16-25-302-008

The parties of record before the Property Tax Appeal Board are Mark Davis, 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:	$81,629
IMPR.:	$203,293
TOTAL:	$284,922

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 wood siding exterior construction with 2,486 square feet of living area. The dwelling was constructed in 1927, is approximately 98 years old and has a reported effective year built of 1971.[1] Features of the home include a basement with finished area, central air conditioning, one fireplace and a 484 square foot garage. The property has an approximately 8,931 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 three comparable sales located within 0.63 of a mile from the subject property. The comparables have sites that range in size from 8,246 to 21,371 square feet

[1] The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

of land area and are improved with 2-story or 2.5-story dwellings of wood frame exterior construction ranging in size from 2,460 to 2,900 square feet of living area that are 100 or 115 years old. Each comparable has an unfinished basement, central air conditioning,[2] one fireplace and a garage ranging in size from 294 to 576 square feet of building area. The properties sold from March 2023 to June 2024 for prices ranging from $617,350 to $1,025,000 or from $250.96 to $353.45 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $240,289 which reflects a market value of $720,939 or $290.00 per square foot of living area, land included, when applying 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 $284,922. The subject's assessment reflects a market value of $854,851 or $343.87 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 four comparable sales located from 0.21 to 0.91 of a mile from the subject property. Board of review comparable #4 is the same property as appellant comparable #2. The comparables have sites that range in size from 9,250 to 21,369 square feet of land area and are improved with 2-story or 2.5-story dwellings of brick or wood siding exterior construction ranging in size from 2,053 to 2,900 square feet of living area and are 97 to 144 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 220 to 576 square feet of building area. The properties sold from April 2024 to April 2025 for prices ranging from $925,000 to $1,280,000 or from $347.35 to $450.56 per square foot of living area, land included.

The board of review, through the Moraine Township Assessor, also critiqued appellant comparables #1 and #2. The township assessor argued appellant comparable #1 has an irregular lot configuration which limits its utility and that the property sold in "as is" condition. The township assessor critiqued appellant comparable #2 asserting the property sold three times since 2022 and that each transaction was an "as is" sale. The township assessor contended appellant comparable #2 was marketed as either requiring substantial remodeling or for new construction and therefore reflected land only value. No documentary evidence was submitted to support the township assessor's assertions regarding these two properties. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

[2] The Board finds appellant comparable #2, also submitted by the board of review as its comparable #4, has central air conditioning as depicted on the board of review's grid analysis.

The record contains six comparable sales for the Board's consideration, with one property common to both parties. The Board gives reduced weight to appellant comparables #1 and #2 along with board of review comparables #1 and #4, including the parties' common property, which are less similar to the subject in age, design, site size and/or sold in 2023, less proximate to the January 1, 2025 assessment date.

The Board finds the best evidence of market value to be appellant comparable #3 and board of review comparables #2 and #3 which are more similar to the subject in location, age, design, dwelling size and most features. These comparables sold from March to June 2024 for prices ranging from $855,700 to $1,280,000 or from $316.57 to $447.24 per square foot of living area, including land. The subject's assessment reflects a market value of $854,851 or $343.87 per square foot of living area, including land, which falls just below the range established by the best comparable sales in this record on an overall market value basis and within the range on a price per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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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