FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Elster
DOCKET NO.: 25-01538.001-R-1
PARCEL NO.: 16-34-208-018

The parties of record before the Property Tax Appeal Board are Mark Elster, 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:	$47,715
IMPR.:	$91,236
TOTAL:	$138,951

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 1-story dwelling of brick exterior construction with 1,568 square feet of living area. The dwelling was constructed in 1955 and has an effective year built 1971.[1] Features of the home include an unfinished basement, 1 bathroom and central air conditioning. The property has an approximately 8,078 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 0.49 of a mile from the subject property. The comparables have sites that range in size from 7,701 to 19,924 square feet of land area and are improved with 1-story dwellings of wood frame exterior construction

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

ranging in size from 1,285 to 1,821 square feet of living area. The dwellings are 71 to 75 years old. Each comparable has an unfinished basement, 2 or 2½ bathrooms and central air conditioning. Two comparables each have one fireplace and a 280 or 460 square foot garage. The properties sold from July 2023 to June 2025 for prices ranging from $350,000 to $460,000 or from $223.64 to $350.19 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $133,789 which reflects a market value of $401,407 or $256.00 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 $138,951. The subject's assessment reflects a market value of $416,895 or $265.88 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 four comparable sales located within 0.57 of a mile from the subject property. The comparables have sites that range in size from 7,280 to 10,916 square feet of land area and are improved with 1-story dwellings of brick exterior construction ranging in size from 1,120 to 1,836 square feet of living area. The homes are from 66 to 73 years old. Two comparables have a basement with finished area and two comparables have no basement foundation. Each dwelling has 2 or 2½ bathrooms, central air conditioning and one fireplace. Three properties have a garage ranging in size from 252 to 308 square feet of building area. The properties sold from April 2023 to February 2025 for prices ranging from $456,000 to $595,000 or from $255.18 to $459.82 per square foot of living area, land included. 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 a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gives reduced weight to the appellant's comparables along with board of review comparables #2 and #4 which are less similar to the subject in site size, dwelling size and/or sold in 2023, less proximate to the January 1, 2025 assessment date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which are more similar to the subject in location, age, design and some features. However, these two comparables present varying degrees of similarity to the subject in foundation type, finished basement area, bathroom count and garage amenity when compared to the subject, suggesting adjustments are needed to account for these differences from the subject. These two comparables sold in March 2024 and February 2025 for prices of $482,000 and $595,000 or $324.07 and $340.64 per square foot of living area, including land. The subject's assessment

reflects a market value of $416,895 or $265.88 per square foot of living area, including land, which falls below the two best comparable sales in this record on both an overall market value and price per square foot basis. Given the subject's property characteristics relative to the best comparables, a market value below the two best comparables appears logical. Therefore, 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

AGENCY

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

APPELLANT

Mark Elster, 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