FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gregory Foss
DOCKET NO.: 25-01542.001-R-1
PARCEL NO.: 16-34-302-031

The parties of record before the Property Tax Appeal Board are Gregory Foss, 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:	$83,229
IMPR.:	$338,303
TOTAL:	$421,532

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 frame exterior construction with 4,071 square feet of living area. The dwelling was constructed in 2020 and is approximately 5 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and an 804 square foot garage. The property has an approximately 20,068 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 six comparable sales located from 0.18 of a mile to 1.04 miles from the subject property. The comparables have sites that range in size from 9,644 to 30,148 square feet of land area and are improved with 1.75-story or 2-story dwellings of frame exterior construction ranging in size from 3,354 to 4,809 square feet of living area. The dwellings are 19 to 39 years old. Each comparable has a basement with "0" reported for finished

area. Each dwelling has central air conditioning and a garage ranging in size from 504 to 1,028 square feet of building area. Five homes each have one fireplace. The properties sold from February 2024[1] to June 2025 for prices ranging from $905,000 to $1,400,000 or from $231.44 to $312.50 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $375,851 which reflects a market value of $1,127,666 or $277.00 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 $421,532. The subject's assessment reflects a market value of $1,264,722 or $310.67 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 0.70 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #5.[2] The comparables have sites that range in size from 17,306 to 24,881 square feet of land area and are improved with 2-story dwellings of brick or stucco exterior construction ranging in size from 3,274 to 4,480 square feet of living area. The homes are 26 to 48 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 672 to 1,183 square feet of building area. The properties sold from November 2023 to December 2025 for prices ranging from $1,250,000 to $1,475,000 or from $312.50 to $381.80 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 12 comparable sales for the Board's consideration as one property was common to both parties. The Board gives less weight to appellant comparables #1, #2, #4 and #6 along with board of review comparable #4 which are less similar to the subject in site size and dwelling size than other properties in the record.

The Board finds the best evidence of market value to be the appellant comparables #3 and #5 as well as board of review comparables #1, #2 and #3, including the parties' common properties, which are more similar to the subject in location, design, dwelling size and features. However,

[1] Both parties submitted appellant comparable #5/board of review comparable #1 where the appellant reported a sale date of February 2024 while the board of review depicts this property sold in November 2023.

[2] The Board finds the best description of the parties' common comparable was found in the grid analysis submitted by the board of review which depicts a finished basement along with a sale date of November 2023, which was not refuted by the appellant.

these properties are from 17 to 43 years older than the subject, suggesting upward adjustments are needed to account for this difference from the subject. These comparables sold from November 2023 to December 2025 for prices ranging from $1,135,000 to $1,475,000 or from $289.61 to $345.03 per square foot of living area, including land. The subject's assessment reflects a market value of $1,264,722 or $310.67 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. 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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