FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Matthew Larson
DOCKET NO.: 25-01551.001-R-1
PARCEL NO.: 16-36-118-036

The parties of record before the Property Tax Appeal Board are Matthew Larson, 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:	$58,963
IMPR.:	$95,224
TOTAL:	$154,187

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 wood siding exterior construction with 950 square feet of living area. The dwelling was constructed in 1949, has a chronological age of 76 years old. The subject has an effective age of 26 years old.[1] Features of the home include a basement with finished area, central air conditioning and a 440 square foot garage. The property has an approximately 5,213 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 from 0.13 of a mile to 1.53 miles from the subject property. The comparables have sites that range in size from 5,266 to

[1] The subject's property record card disclosed the subject was remodeled in 2021 including the addition of a bathroom, central air conditioning and a finished basement resulting in an effective year built of 1999.

8,550 square feet of land area and are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,071 to 1,120 square feet of living area. The dwellings 71 to 100 years old. Each comparable has a basement[2] and central air conditioning. Two dwellings each have one fireplace and a 252 or 294 square foot garage. The properties sold from June to December 2024 for prices ranging from $410,000 to $525,000 or from $366.07 to $490.20 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $129,187 which reflects a market value of $387,600 or $408.00 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 $154,187. The subject's assessment reflects a market value of $462,607 or $486.96 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 two comparable sales where comparable #2 is the same property as appellant comparable #1.[3] The properties are located within 0.13 of a mile from the subject property and have sites with 5,195 or 5,268 square feet of land area. The comparables are improved with 2-story dwellings of wood siding or stucco exterior construction with 984 or 1,112 square feet of living area. The homes are 96 or 97 years old with comparable #1 reported to have an effective age of 34 years old. Both comparables have a basement with finished area, central air conditioning, one fireplace and a 216 or 294 square foot garage. The properties sold in December 2024 and November 2025 for prices of $515,000 and $600,000 or from $463.13 and $609.76 per square foot of living area, land included.

The board of review also submitted a copy of the subject's property record card and a permit from the City of Highland Park. The permit has a final date of June 30, 2020 and describes an 84.54 square foot addition and interior remodel of the subject property. The subject's property record card depicts that for 2022 tax year the subject had finished basement, central air conditioning and a four fixture bathroom added. 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 appellant's grid analysis depicts "0" finished area for each of the comparables.
[3] The Board finds the best description for the parties' common property was found in the grid analysis submitted by the board of review and not refuted by the appellant.

The record contains four comparable sales for the Board's consideration, including one property that was submitted by both parties. The Board gives less weight to appellant comparable #2 which is located 1.53 miles from the subject and lacks a garage amenity, unlike the subject.

The Board finds the best evidence of market value to be appellant comparables #1 and #3 along with the board of review's comparables, including the common comparable. These properties are more similar to the subject in location, age, design, dwelling size and features. These comparables sold from June 2024 to November 2025 for prices ranging from $515,000 to $600,000 or from $463.13 to $609.76 per square foot of living area, including land. The subject's assessment reflects a market value of $462,607 or $486.96 per square foot of living area, including land, which falls 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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