FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Byrnes
DOCKET NO.: 25-01564.001-R-1
PARCEL NO.: 16-36-403-019

The parties of record before the Property Tax Appeal Board are James Byrnes, 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:	$88,109
IMPR.:	$143,368
TOTAL:	$231,477

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 brick exterior construction with 2,056 square feet of living area. The dwelling was constructed in 1929 and is approximately 96 years old. Features of the home include a basement with finished area,[1] one fireplace and garage with 231 square feet of building area. The property has an approximately 15,080 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 in the same assessment neighborhood code than the subject property. The comparables have sites that range in size from 10,001 to 24,137 square feet of land area. The comparables are improved with 1.5-story dwellings of wood frame exterior construction ranging in size from 2,164 to 2,376 square feet of

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

living area. The comparables are 56 or 100 years old. Each comparable has a basement and one fireplace. Two comparables each have central air conditioning and two comparables each have a garage with 576 or 624 square feet of building area. The comparables sold from January to November 2023 for prices ranging from $635,000 to $720,000 or from $267.26 to $332.72 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $231,477. The subject's assessment reflects a market value of $694,500 or $337.79 per square foot of living area, land included, when applying 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. The comparables are located in the same assessment neighborhood code than the subject property. The comparables have sites ranging in size from 9,002 to 12,310 square feet of land area. The comparables are improved with 2-story dwellings of brick or stucco exterior construction ranging in size from 2,056 to 2,566 square feet of living area. The comparables range in age from 41 to 101 years old. Each comparable has a basement, three with finished area, central air conditioning and one fireplace. Three comparables each have a garage ranging in size from 360 to 506 square feet of building area. The comparables sold from October 2024 to May 2025 for prices ranging from $805,500 to $1,295,000 or from $383.57 to $547.18 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 a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their remote sale dates occurring in 2023 which is less proximate in time to the January 1, 2025, assessment date given other sales available in the record. The Board has given reduced weight to board of review comparables #1 and #4 due to their newer ages when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3. The Board finds that these two comparables sold more proximate to the January 1, 2025, assessment date and are most similar to the subject in location, design, age and some features. However, both of the comparables have central air conditioning, a feature the subject lacks, suggesting downward adjustments would be required to make these two comparables more equivalent to the subject. Nevertheless, the comparables sold in October 2024 and April 2025 for prices of $805,500 and $925,000 or $383.57 and $385.58 per square foot of living area, including land. The subject's assessment reflects a market value of $694,500 or $337.79 per

square foot of living area, including land, falls below the two best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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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