



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Juie Garrison
DOCKET NO.: 25-01965.001-R-1
PARCEL NO.: 12-31-407-007

The parties of record before the Property Tax Appeal Board are Juie Garrison, 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: \$166,850
IMPR.: \$309,742
TOTAL: \$476,592

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 1.5-story dwelling¹ of frame exterior construction with 3,999 square feet of living area. The dwelling was constructed in 1978 and is approximately 47 years old. Features of the home include a basement and a 625 square foot garage. The property has a 40,550 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject and from 0.14 of a mile to 1.50 miles from the subject. The parcels range in size from 50,965 to 68,890 square feet of land area and are improved with 1.75-story or 2-story homes ranging in size from 3,281 to 4,540 square feet of living area. The dwellings are from 41 to 65 years old. Each home has a basement and a garage ranging in size

¹ Based on the sketch provided by the board of review, the Board finds the subject is a 1.5-story home.

from 529 to 888 square feet of building area. The comparables sold from May 2024 to July 2025 for prices ranging from \$840,000 to \$1,190,000 or from \$235.36 to \$335.26 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 \$476,592. The subject's assessment reflects a market value of \$1,429,919 or \$357.57 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 the same assessment neighborhood code as the subject. The parcels range in size from 20,280 to 59,340 square feet of land area and are improved with 2-story homes ranging in size from 3,648 to 4,028 square feet of living area. The dwellings were built from 1967 to 1992. Each home has a basement and a garage ranging in size from 578 to 858 square feet of building area. The comparables sold from July 2023 to May 2024 for prices ranging from \$1,340,000 to \$1,750,000 or from \$367.32 to \$434.46 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4, due to substantial differences from the subject in dwelling size and/or site size, and to the board of review's comparables #2, #3, and #4, which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, site size, location, and features, although these comparables are both slightly smaller homes than the subject and one comparable is an older home than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$900,000 and \$1,340,000 or \$258.62 and \$367.32 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,429,919 or \$357.57 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and bracketed by the best two comparables on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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: _____

CERTIFICATION

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: _____

October 20, 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

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