



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

APPELLANT: Dave Brohan
DOCKET NO.: 25-01966.001-R-1
PARCEL NO.: 12-33-408-042

The parties of record before the Property Tax Appeal Board are Dave Brohan, 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: \$51,756
IMPR.: \$165,038
TOTAL: \$216,794

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 1,655 square feet of living area. The dwelling was constructed in 1888, is approximately 137 years old, and has a reported effective age of 1933. Features of the home include a basement, central air conditioning, and a 380 square foot garage. The property has an approximately 4,000 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, two of which are reported to be 1.11 and 1.29 miles from the subject. The parcels range in size from 6,138 to 9,034 square feet of land area and are improved

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

with 1.5-story or 2-story homes ranging in size from 1,440 to 1,916 square feet of living area. The dwellings are from 106 to 116 years old. Each home has a basement and a garage ranging in size from 400 to 576 square feet of building area. Three homes have central air conditioning. The comparables sold in July 2024 to July 2025 for prices ranging from \$599,000 to \$850,000 or from \$415.97 to \$446.43 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 \$216,794. The subject's assessment reflects a market value of \$650,447 or \$393.02 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 five comparable sales located within the same assessment neighborhood code as the subject. Comparable #4 is the same sale as the appellant's comparable #3. The parcels range in size from 4,220 to 11,875 square feet of land area and are improved with 2-story homes ranging in size from 1,450 to 1,933 square feet of living area. The dwellings were built from 1900 to 1920. Each home has a basement. Two homes have central air conditioning and three homes have a 440 or a 484 square foot garage. The comparables sold from March to August 2025 for prices ranging from \$789,000 to \$1,100,000 or from \$433.99 to \$758.62 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, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 and the board of review's comparables #1, #2, and #3, due to substantial differences from the subject in dwelling size and/or garage amenity.

The Board finds the best evidence of market value to be the appellant's comparable #4, the appellant's comparable #3/board of review's comparable #4, and the board of review's comparable #5, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and some features. These comparables sold for prices ranging from \$750,000 to \$799,000 or from \$439.73 to \$461.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$650,447 or \$393.02 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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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