



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

APPELLANT: Gary Mann  
DOCKET NO.: 19-04235.001-R-1  
PARCEL NO.: 15-33-106-059

The parties of record before the Property Tax Appeal Board are Gary Mann, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$33,730  
**IMPR.:** \$94,204  
**TOTAL:** \$127,934

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 2019 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 is improved with a two-story frame townhome built in 1990. The dwelling contains 2,399 square feet of living area. Features of the home include an unfinished full basement, central air conditioning, a fireplace, 2½ bathrooms, and a 440-square foot garage. The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located within the same neighborhood code as the subject. The comparables consist of two-story frame townhomes that were built in 1988 or 1990, each of which contains 2,399 square feet of living area. The comparables each have a full basement, one with finished area, central air conditioning, a fireplace, 2½ or 3½ bathrooms, and garage containing 440 square feet of building area. The comparables sold from December 2016 to June 2019 for prices ranging from \$365,000 to \$405,000 or from \$152.15 to \$168.82 per

square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$359,850 or \$150.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,934. The subject's assessment reflects a market value of approximately \$388,975 or \$162.14 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales which are the same properties as appellant's comparables #3, #2 and #1, respectively, the details of which were discussed above. The comparables sold from April 2018 to June 2019 for prices ranging from \$382,500 to \$405,000 or from \$159.44 to \$168.82 per square foot of living area, land included. Based on the foregoing 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 five comparable sales to support their respective positions before the Property Tax Appeal Board, as three comparables were common to both parties. The Board gave less weight to appellant's comparable sales #4 and #5 as comparable #4 has an additional full bathroom compared to the subject, comparable #5 has a finished basement, and, moreover, their 2016 and 2017 sales are dated in relation to the January 1, 2019 assessment date at issue.

The Board finds that the parties' three common comparables are the best comparables submitted for the Board's consideration as they are identical or nearly identical to the subject in location, age, size, design, and features. These comparables sold from April 2018 to June 2019 for prices ranging from \$382,500 to \$405,000 or from \$159.44 to \$168.82 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$388,975 or \$162.14 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. After making adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's assessment is 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: December 21, 2021



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 9-125 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**

**State of Illinois**  
**Property Tax Appeal Board**  
**William G. Stratton Building, Room 402**  
**401 South Spring Street**  
**Springfield, IL 62706-4001**

**APPELLANT**

**Gary Mann, by attorney:**  
**Ronald Kingsley**  
**Lake County Real Estate Tax Appeal, LLC**  
**13975 W. Polo Trail Drive**  
**#201**  
**Lake Forest, IL 60045**

**COUNTY**

**Lake County Board of Review**  
**Lake County Courthouse**  
**18 North County Street, 7th Floor**  
**Waukegan, IL 60085**