



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

APPELLANT: Ronald Lazarus  
DOCKET NO.: 20-04754.001-R-1  
PARCEL NO.: 14-25-303-012

The parties of record before the Property Tax Appeal Board are Ronald Lazarus, 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:** \$32,347  
**IMPR.:** \$159,869  
**TOTAL:** \$192,216

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 2020 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 brick exterior construction with 3,424 square feet of living area. The dwelling was built in 1956 and has an effective year built of 1971. Features of the home include an unfinished basement, central air conditioning, two fireplaces, a 575 square foot attached garage, and a 198 square foot carport. The property has an approximately 42,587 square foot site and is located in Long Grove, Ela 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 with different assessment neighborhood codes than the subject property and located within 0.71 of a mile from the subject. The comparables have sites that range in size from 40,496 to 107,680 square feet of land area. The appellant reported that the comparables are improved with 1-story dwellings of brick

exterior construction ranging in size from 2,853 to 3,190 square feet of living area. The dwellings were built from 1961 to 1976 and have effective years built of 1961 to 1985. One comparable has a walkout basement with finished area<sup>1</sup> and two comparables each have an unfinished basement. Each comparable has central air conditioning, one fireplace, and a 690 to 998 square foot attached garage. The properties sold from January to July 2019 for prices ranging from \$498,500 to \$565,000 or from \$174.45 to \$190.30 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,216. The subject's assessment reflects a market value of \$577,399 or \$168.63 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales with the same assessment neighborhood code as the subject property and located within 0.15 of a mile from the subject. The comparables have sites with either 44,011 or 44,460 square feet of land area. The comparables are improved with 1-story dwellings of brick or frame exterior construction with either 2,977 or 3,158 square feet of living area. The dwellings were built in 1956 or 1971 with comparable #2 having an effective year built of 1998. Each comparable has an unfinished basement, central air conditioning, two fireplaces, and either a 743 or 858 square foot attached garage. The properties sold in August 2018 or August 2020 for prices of \$525,000 and \$559,000 or of \$166.24 and \$187.77 per square foot of living area, land included. 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 five suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which differ from the subject in dwelling size, basement finish, and/or lot size. The Board also gives less weight to board of review comparable #2 which has a sale date occurring 16 months prior to the subject's lien date and thus is less proximate in time to the January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable #1 which have sale dates that occurred proximate in time to the subject's

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<sup>1</sup> The best description of the basement for the appellant's comparable #1 was found in the MLS listing sheet provided by the appellant.

assessment date and are overall more similar to the subject in location, design, age, dwelling size, and most features. The comparables sold in July 2019 and August 2020 for prices of \$525,000 and \$565,000 or of \$166.24 and \$190.30 per square foot of living area, land included. The subject's assessment reflects a market value of \$577,399 or \$168.63 per square foot of living area, land included, which falls above the two best comparable sales in the record on an overall basis but is bracketed by the two best comparables on a per square foot basis, and which appears logical considering the subject's larger dwelling size. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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

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COUNTY

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