



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

APPELLANT: Benjamin Gray  
DOCKET NO.: 21-01462.001-R-1  
PARCEL NO.: 16-36-306-035

The parties of record before the Property Tax Appeal Board are Benjamin Gray, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$70,171  
**IMPR.:** \$135,528  
**TOTAL:** \$205,699

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 2021 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 split-level dwelling of brick exterior construction with 2,816 square feet of living area. The dwelling was built in 1965. Features of the home include a partial unfinished basement and a concrete slab foundation, central air conditioning, one fireplace, and a 484 square foot garage.<sup>1</sup> The property has an approximately 12,200 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with the same assessment neighborhood code as the subject property. The

---

<sup>1</sup> Property characteristics for the subject not disclosed by the appellant were found in the evidence presented by the board of review including the property record card and schematic drawing, which was not refuted by the appellant in written rebuttal.

comparables are improved with split-level dwellings of vinyl siding and brick or brick and wood siding exterior construction that range in size from 2,783 to 2,993 square feet of living area. The appellant reported that each comparable has a basement and with two of these also having either a crawl space or concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 621 square feet of building area. The comparables have improvement assessments ranging from \$103,282 to \$126,255 or from \$34.51 to \$43.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$121,088 or \$43.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,699. The subject property has an improvement assessment of \$135,528 or \$48.13 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties with the same assessment neighborhood code as the subject property. The comparables are improved with split-level dwellings of vinyl siding and brick or brick and wood siding exterior construction that range in size from 2,811 to 3,150 square feet of living area. The dwellings were built from 1961 to 1965 with effective years built from 1961 to 1980. The board of review reports that four comparables each have a basement with two of these comparables also having a crawl space foundation and one comparable has a crawl space foundation. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 460 to 506 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$125,221 to \$141,861 or from \$40.21 to \$48.22 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seven equity comparables for the Board's consideration, including one comparable shared by both parties. The Board gives less weight to board of review comparables #2 and #4 which has an inground swimming pool, unlike the subject, or lacks a basement foundation, a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$103,282 to \$141,861 or from \$34.51 to \$48.22 per square foot of living area. The subject's improvement assessment of \$135,528 or

\$48.13 per square foot of living area falls within the range established by the best comparables 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 the subject's improvement assessment is not justified and a reduction in the subject's 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.



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 17, 2023



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

Benjamin Gray, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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