



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

APPELLANT: Kenneth Moore  
DOCKET NO.: 21-02824.001-R-1  
PARCEL NO.: 07-17-102-013

The parties of record before the Property Tax Appeal Board are Kenneth Moore, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$16,194  
**IMPR.:** \$79,480  
**TOTAL:** \$95,674

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 two-story dwelling of wood siding exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with a finished area, central air conditioning, one fireplace and a 380 square foot garage.<sup>1</sup> The property has an approximately 12,200 square foot site and is located in Gurnee, Warren 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 located within the same assessment

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card and schematic drawing submitted by the board of review which was unrefuted by the appellant in written rebuttal. The board of review also submitted a copy of the Multiple Listing Service (MLS) sheet which further supports the subject has a finished basement.

neighborhood code as the subject. The comparables have sites that range in size from 0.23 to 0.33 acres of land area and are improved with two-story dwellings with 1,872 square feet of living area. The dwellings were built in 1992 or 1993. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a two-car garage.<sup>2</sup> The properties sold from July 2018 to October 2020 for prices ranging from \$263,000 to \$280,000 or from \$140.49 to \$149.57 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$89,769 which reflects a market value of \$269,334 or \$143.87 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,674. The subject's assessment reflects a market value of \$287,741 or \$153.71 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

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 property. The comparables have sites that range in size from 9,580 to 15,250 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 1,872 to 2,196 square feet of living area. The dwellings were built from 1992 to 1994. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and a garage with 380 or 400 square feet of building area. The properties sold from May 2020 to September 2021 for prices ranging from \$265,000 to \$372,000 or from \$141.56 to \$186.97 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which sold in July 2018, less proximate in time to the January 1, 2021 assessment date than the other sales in the record. The Board also gives less weight to the appellant's comparable #2 and the board of review comparables #2, #4 and #5 due to differences in their dwelling sizes and/or unfinished basements when compared to the subject.

The Board finds the best evidence of market value to be the appellant comparable #3 and the board of review comparables #1 and #3 which are identical or relatively identical to the subject

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<sup>2</sup> Additional property characteristics omitted from the appellant's grid analysis were obtained from the Multiple Listing Service (MLS) sheets submitted by the appellant.

in age, dwelling size, basement finish, and sold proximate in time to the January 1, 2021 assessment date at issue. These three comparables sold from September 2020 to September 2021 for prices ranging from \$263,000 to \$350,000 or from \$140.49 to \$186.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,741 or \$153.71 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparable sales for differences from the subject, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not 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:

November 21, 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

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