



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

APPELLANT: Eric Gordon  
DOCKET NO.: 21-02945.001-R-1  
PARCEL NO.: 15-28-310-015

The parties of record before the Property Tax Appeal Board are Eric Gordon, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:** \$36,396  
**IMPR.:** \$144,478  
**TOTAL:** \$180,874

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 2-story dwelling of wood siding exterior construction with 2,876 square feet of living area. The dwelling was constructed in 1985 and has an effective age of 1988. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 483 square feet of building area. The property has a site measuring approximately 16,470 square feet and is located in Buffalo Grove, Vernon 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 located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story homes of wood siding exterior construction that range in size from 2,751 to 3,206 square feet of living area. The homes were built in either 1988 or 1989 and

have effective ages ranging from 1990 to 1992. The comparables each have a full basement, one with finished area. The comparables also each feature central air conditioning and an attached garage containing either 440 or 483 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$130,326 to \$142,643 or from \$44.49 to \$47.37 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,874. The subject property has an improvement assessment of \$144,478 or \$50.24 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with wood siding exteriors that range in size from 2,737 to 2,903 square feet of living area. The homes were built in either 1985 or 1988 and have effective ages ranging from 1988 to 1991. Each comparable features a basement, two with finished area. Each comparable also has central air conditioning, a fireplace, and an attached garage ranging in size from 400 to 483 square feet of building area. The comparables have improvement assessments that range from \$138,577 to \$150,463 or from \$50.48 to \$52.28 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #3 along with board of review comparables #4 and #5 based on their finished basement areas, a feature that the subject dwelling lacks. The Board finds the best evidence of equity in assessment in this record to be appellant's comparables #1 and #2, along with board of review comparables #1, #2, and #3, as these comparables are most similar to the subject in location, dwelling size, age, unfinished basements, and most features. These most similar comparables in the record have improvement assessments ranging from \$130,326 to \$142,583 or from \$45.42 to \$50.63 per square foot of living area. The subject's improvement assessment of \$144,478 or \$50.24 per square foot of living area falls within the range established by the most similar comparables in the record on a per square foot basis and slightly above the range on an overall improvement assessment basis. However, the subject's slightly higher improvement assessment is logical given the subject dwelling's slightly larger dwelling size relative to all but one of the most similar comparables in this record. After considering adjustments to the best comparables in this

record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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



\_\_\_\_\_  
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: June 27, 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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