



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

APPELLANT: William Pastor  
DOCKET NO.: 21-03717.001-R-1  
PARCEL NO.: 15-30-106-002

The parties of record before the Property Tax Appeal Board are William Pastor, 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 **An Increase** 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:** \$25,690  
**IMPR.:** \$64,085  
**TOTAL:** \$89,775

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 one-story dwelling of wood siding exterior construction with 1,437 square feet of living area. The dwelling is 73 years old. Features of the home include a basement with finished area, central air conditioning, and a five-car garage. The property has a 1.51 acre site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$270,000 as of March 31, 2021. The appraisal was prepared by Vlad Shneyderman, a Certified Residential Real Estate Appraiser.

The appraiser analyzed four comparable sales and one listing with varying degrees of similarity to the subject. The sales occurred from April 2019 to September 2020 for prices ranging from

\$245,000 to \$290,000 or from \$103.70 to \$284.88 per square foot of living area, including land. The appraiser also developed the cost approach to value, which he did not consider to be a reliable indicator of value due to the subject's age. Based on this data, the appraiser arrived at a market value of \$270,000 or \$187.89 per square foot of living area, including land, as of March 31, 2021.

Given the foregoing appraisal evidence, through counsel, the appellant requested a reduced total assessment of \$70,451, which would reflect a market value of \$211,374 when using 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 \$81,157. The subject's assessment reflects a market value of \$244,081 or \$169.85 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 resubmitted the appellant's appraisal and requested an increase in the subject's assessment equal to the value conclusion in the appraisal.

### **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 record evidence established that no reduction is warranted, and instead, an increase in the subject's assessment is supported by the appellant's appraisal evidence.

The Board finds the only evidence of market value to be the appraisal submitted by both parties estimating the subject property had a market value of \$270,000 or \$187.89 per square foot of living area, including land, as of March 31, 2021. The subject's assessment reflects a market value of \$244,081 or \$169.85 per square foot of living area, including land, which is below the only evidence of market value in the record. Based on this evidence, the Board finds an increase in the subject's assessment, as argued by the board of review, 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:

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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COUNTY

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