



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

APPELLANT: Bruce Gorlick  
DOCKET NO.: 21-03806.001-R-1  
PARCEL NO.: 15-36-205-074

The parties of record before the Property Tax Appeal Board are Bruce Gorlick, 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:** \$83,043  
**IMPR.:** \$124,699  
**TOTAL:** \$207,742

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 3,181 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 464 square foot garage. The property has a 9,740 square foot site and is located in Riverwoods, Vernon 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<sup>1</sup> located within .16 of a mile from the subject property. The comparables have sites that range from 9,203 to 11,158 square feet of land area. The comparables are improved with 2-story dwellings containing either 2,922 or 3,411 square feet of living area that were built in either 1995 or 1996. The appellant reported that each comparable has a basement, two with finished area, central air conditioning, a fireplace and a

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<sup>1</sup> The appellant did not report any sales data for comparable #3 and will no longer be considered.

garage containing either 630 or 642 square feet of building area. The comparables sold in either May or July 2019 for prices ranging from \$605,000 to \$635,000 or from \$180.30 to \$207.05 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,742. The subject's assessment reflects a market value of \$624,788 or \$196.41 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 .18 of a mile from the subject property. Three comparables have sites that range from 8,910 to 16,100 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,654 to 3,142 square feet of living area that were built in either 1995 or 1996. Each comparable has a basement, two with finished area, central air conditioning, a fireplace and a garage ranging in size from 398 to 673 square feet of building area. The comparables sold in either June or July 2021 for prices ranging from \$649,000 to \$780,000 or from \$234.25 to \$277.41 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their remote sale date occurring in 2019, which is less proximate in time to the January 1, 2021 assessment date given other sale available in the record. The Board gave reduced weight to the board of review comparables #4 and #5 due to their smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables #1, #2 and #3. The Board finds that these comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, design, age, dwelling size, and some features. However, the Board finds two of the comparables have basement finished area, a feature the subject lacks, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these comparables sold in either June or July 2021 for prices ranging from \$736,000 to \$780,000 or from \$234.25 to \$266.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$624,788 or \$196.41 per square foot of living area, including land, which falls below the range of the best comparable sales in the record. Based on this record and after considering adjustments

to the comparables for differences when compared to the subject, the Board finds no 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:

December 19, 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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