



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

APPELLANT: Jon Gasser  
DOCKET NO.: 21-04510.001-R-1  
PARCEL NO.: 06-18-415-015

The parties of record before the Property Tax Appeal Board are Jon Gasser, 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:** \$6,290  
**IMPR.:** \$46,469  
**TOTAL:** \$52,759

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 tri-level dwelling<sup>1</sup> with vinyl siding exterior construction containing 1,056 square feet of living area. The dwelling was constructed in 1995. Features of the home include a finished lower level and a detached 480 square foot garage. The property has a 4,600 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

As an initial matter, despite tri-level designs, both parties set forth the story height of all dwellings as one-story homes.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on 12

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<sup>1</sup> The appellant incorrectly described the subject as a one-story dwelling. The Board finds the best description of the subject is found in the board of review's evidence noting the home to be a tri-level.

comparable properties that are located from .08 of a mile to 1.19 miles from the subject. The comparables are described as being improved with 1-story dwellings ranging in size from 1,044 to 1,096 square feet of living area. The dwellings were built from 1975 to 1978. Ten comparables have central air conditioning, one comparable has a fireplace, and each comparable has a garage ranging in size from 360 to 576 square foot of building area. The comparables have improvement assessments ranging from \$38,200 to \$40,907 or from \$35.91 to \$37.32 per square foot of living area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$39,083 or \$37.01 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 \$52,759. The subject property has an improvement assessment of \$46,469 or \$44.00 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 that are located from .26 of a mile to 1.28 miles from the subject. The comparables are improved with one-story "tri-level", dwellings with vinyl siding exterior construction containing 1,056 square feet of living area. The dwellings were built from 1977 to 1999, with the home built in 1977 having a 1991 effective age. The comparables have finished lower levels, central air conditioning, and an attached or detached garage ranging in size from 360 to 672 square feet of building area. The comparables have improvement assessments ranging from \$47,034 to \$47,867 or from \$44.54 to \$45.33 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 17 comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparable #6, as well as the board of review's comparables #2 and #3, due to their location over a mile from the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, size and some features. However, twelve of the parties' best comparables have central air conditioning when compared to the subject, albeit each of the appellant's best comparables are considerably older than the subject. Nevertheless, the best comparables have improvement assessments ranging from \$38,200 to \$47,437 or from \$35.91 to \$44.92 per square foot of living area. The subject's improvement assessment of \$46,469 or \$44.00 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the

best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed 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: July 18, 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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