



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

APPELLANT: David Hunter  
DOCKET NO.: 21-04737.001-R-1  
PARCEL NO.: 15-33-104-016

The parties of record before the Property Tax Appeal Board are David Hunter, 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:** \$33,923  
**IMPR.:** \$97,017  
**TOTAL:** \$130,940

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 split-level dwelling of frame exterior construction with 1,549 square feet of above-ground living area. The dwelling was constructed in 1978 and features a finished lower level in addition to an unfinished basement, central air conditioning, a fireplace and an attached garage with 460 square feet of building area. The property has an approximately 11,880 square foot site 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 a grid analysis containing information on twelve equity comparables located within the same assessment neighborhood code as the subject property. The comparables are described as split-level dwellings of frame exterior construction containing either 1,549 or 1,553 square feet of above-ground living area. The dwellings were built from 1978 to 1980. Each comparable has a basement, three with

finished area. Each comparable also features central air conditioning and an attached garage containing either 460 or 483 square feet of building area. Six comparables each have a fireplace. The comparables have improvement assessments ranging from \$92,720 to \$96,872 or from \$59.70 to \$62.54 per square foot of above-ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$94,357 or \$60.91 per square foot of above-ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,940. The subject has an improvement assessment of \$97,017 or \$62.63 per square foot of above-ground living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on five equity comparables located within the same neighborhood assessment code as the subject property. The comparables are described as "tri-level" dwellings with wood siding or stone and wood siding exterior construction ranging in size from 1,454 to 1,553 square feet of above-ground living area. The dwellings were built in either 1979 or 1980. Four comparables each feature a basement, three with finished area. Each comparable also has central air conditioning and a garage ranging in size from 460 to 524 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$100,231 to \$104,978 or from \$64.71 to \$72.20 per square foot of above-ground living area. Based on this evidence, the board of review requested the 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 Board finds the parties submitted a total of seventeen equity comparables in support of their respective positions before the Property Tax Appeal Board. Although these comparables are similar in many characteristics to the subject dwelling, the Board gave reduced weight to appellant's comparables #5, #6, and #10, along with board of review comparables #2, #4, and #5 due to these comparables each having partially finished basements, dissimilar to the subject's unfinished basement. The Board also gave less weight to board of review comparable #1 based on this comparable lacking a basement which is a feature of the subject dwelling. Lastly, the Board gave reduced weight to appellant's comparables #3, #4, #5, #8 and #9 based on these comparables lacking a fireplace which is a feature of the subject dwelling.

The Board finds the remaining comparables to be most similar to the subject in location, design, age, dwelling size, and features. These most similar comparables in the record have improvement assessments ranging from \$93,883 to \$101,187 or from \$60.45 to \$65.32 per square foot of

above-ground living area. The subject's improvement assessment of \$97,017 or \$62.63 per square foot of above-ground living area falls well within the range established by the most similar equity comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Based on this record, and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject's improvement is equitably assessed and, therefore, no reduction 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

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: February 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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