



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

APPELLANT: Martin Okner  
DOCKET NO.: 21-05019.001-R-1  
PARCEL NO.: 15-28-405-025

The parties of record before the Property Tax Appeal Board are Martin Okner, 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:** \$29,404  
**IMPR.:** \$83,533  
**TOTAL:** \$112,937

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 two-story dwelling of frame exterior construction with 1,885 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning and a 440 square foot garage. The property has an approximately 7,123 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity, with respect to the land assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,166 to 8,177 square feet of land area. The comparables have land assessments that range from \$22,806 to \$25,977 or from \$2.86 to \$3.37 per square foot of

land area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$23,257 or \$3.27 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,937. The subject has a land assessment of \$29,404 or \$4.13 per square foot of land area.

The board of review critiqued the appellant's equity comparables arguing 11 of the appellant's 12 land comparables have site sizes that are from 5.8% to 14.8% larger in square footage than the subject's site size.

In support of its contention of the correct assessment, the board of review submitted information on 15 equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,830 to 7,210 square feet of land area. The comparables have land assessments that range from \$29,177 to \$30,887 or from \$4.09 to \$4.33 per square foot of land area.

The board of review submitted comments asserting its 15 comparables are located within a 0.40-mile radius from the subject property and within 4.1% of the subject's site size. The board of review also submitted 15 improvement assessment comparables, which are not responsive to the appellant's land assessment inequity argument and therefore shall not be further analyzed or discussed. Based on this evidence, the board of review requested the subject's total assessment be increased to \$122,618 with the subject's land assessment of \$29,404 or \$4.13 per square foot of land area confirmed and an increase in the subject's improvement assessment to \$93,214 or for \$50.25 per square foot of living area.

### **Conclusion of Law**

The appellant 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 27 land equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 through #4 and #6 through #12 along with board of review comparables #2, #4, #6, #8, #9, #10 and #13 through #15 which are less similar to the subject in site size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparable #5 and board of review comparables #1, #3, #5, #7, #11 and #12 which are more similar to the subject in site size. These best comparables have land assessments that range from \$23,549 to \$30,887 or from \$3.29 to \$4.33 per square foot of land area. The subject's land assessment of \$29,404 or \$4.13 per square foot of land area falls within the range established by the best comparables in this

record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not 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:

August 22, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Martin Okner, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085