



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

APPELLANT: Robert Ruby  
DOCKET NO.: 21-05117.001-R-1  
PARCEL NO.: 02-36-402-001

The parties of record before the Property Tax Appeal Board are Robert Ruby, 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:** \$16,822  
**IMPR.:** \$84,414  
**TOTAL:** \$101,236

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 is improved with a two-story dwelling of vinyl siding and brick exterior construction containing 2,521 square feet of living area. The dwelling was built in 1999. Features of the home include a full walk-out basement partially finished with a recreation room,<sup>1</sup> central air conditioning, one fireplace and an attached garage with 703 square feet of building area. The property has a 10,019 square foot site located in Lindenhurst, Lake Villa 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 information on twelve equity comparables improved with two-story dwellings of wood frame exterior construction that range

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<sup>1</sup> The board of review submitted a copy of the subject's property record card disclosing the subject has a recreation room in the basement.

in size from 2,463 to 2,510 square feet of living area. The homes were built from 1998 to 2000. Each comparable has a basement, eleven comparables have central air conditioning, eight comparables have one fireplace, and each comparable has a garage ranging in size from 400 to 703 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property and they are located from .07 to .39 of a mile from the subject property. Their improvement assessments range from \$75,264 to \$78,011 or from \$29.99 to \$31.14 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$77,622.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,236. The subject property has an improvement assessment of \$84,414 or \$33.48 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of wood siding or vinyl siding and brick exterior construction that range in size from 1,884 to 2,691 square feet of living area. The homes were built in 1998 or 1999. Each comparable has a basement, two being a walk-out design, that is finished with a recreation room. Each comparable has central air conditioning, four comparables have one fireplace, and each comparable has a garage with either 693 or 703 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within .31 of a mile from the subject. Their improvement assessments range from \$66,116 to \$89,730 or from \$33.34 to \$35.09 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 Board finds the best evidence of assessment equity to be board of review comparables #1 through #4 as these comparables are most similar to the subject dwelling in size and features. These comparables have improvement assessments that range from \$84,138 to \$89,730 or from \$33.34 to \$33.96 per square foot of living area. The subject's improvement assessment of \$84,414 or \$33.48 per square foot of living area falls within the range established by the best comparables in this record demonstrating the property is being equitably assessed. Less weight is given the appellant's comparables due to differences from the subject dwelling in features in that none of the comparables are described as having finished basement area, eleven of the comparables have smaller garages than the subject, four comparables have no fireplace while the subject has one fireplace, and one comparable has no central air conditioning unlike the subject property. Less weight is given board of review comparable #5 due to differences from the subject dwelling in size and the fact this property has no fireplace. Based on this record the

Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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: \_\_\_\_\_

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

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

APPELLANT

Robert Ruby, 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