



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

APPELLANT: Kenneth Moore  
DOCKET NO.: 22-00461.001-R-1  
PARCEL NO.: 07-17-102-013

The parties of record before the Property Tax Appeal Board are Kenneth Moore, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$16,871  
**IMPR.:** \$82,802  
**TOTAL:** \$99,673

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 2022 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 wood siding exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace and a 380 square foot garage. The property has an approximately 12,200 square foot site and is located in Gurnee, Warren 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 located in the same assessment neighborhood code as the subject property. The comparables have varying degrees of similarity to the subject property and sold from May to October 2020 for prices ranging from \$263,000 to

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<sup>1</sup> The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

\$292,900 or from \$140.49 to \$144.52 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$88,717 which reflects a market value of \$266,178 or \$142.19 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,673. The subject's assessment reflects a market value of \$299,049 or \$159.75 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.54 of a mile from the subject property. The comparables have sites that range in size from 10,180 to 15,250 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 1,872 to 2,125 square feet of living area. The homes were built from 1992 to 1996. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one fireplace and a garage with either 380 or 420 square feet of building area. The properties sold from September 2021 to March 2022 for prices ranging from \$345,000 to \$365,000 or from \$171.76 to \$186.97 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which sold in 2020, less proximate in time to the January 1, 2022 assessment date than other properties in the record. The Board gives less weight to board of review comparable #4 which is less similar to the subject in dwelling size than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which sold proximate to the assessment date at issue in this appeal and are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold in September and November 2021 for prices ranging from \$345,000 to \$360,000 or from \$178.57 to \$186.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$299,049 or \$159.75 per square foot of living area, including land, which falls

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

substantially below the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds no change 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: February 20, 2024



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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