



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

APPELLANT: Joel Gordon  
DOCKET NO.: 22-01616.001-R-1  
PARCEL NO.: 15-33-212-039

The parties of record before the Property Tax Appeal Board are Joel Gordon, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$24,985  
**IMPR.:** \$90,824  
**TOTAL:** \$115,809

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 split-level dwelling of frame exterior construction with 1,454 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1980. Features of the home include an 852 square foot fully finished lower level, central air conditioning, a fireplace and a 524 square foot garage. The property 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 information on 12 equity comparables that have the same assessment neighborhood code and are located within .37 of a mile from the subject property. The comparables are improved with split-level dwellings of

---

<sup>1</sup> The Board finds the best description of the subject is found in the property information data sheet provided by the board of review, which was not refuted by the appellant in any rebuttal evidence.

frame exterior construction, each containing 1,549 square feet of above ground living area. The dwellings were built from 1978 to 1981. Each comparable has central air conditioning and a 460 square foot garage. Five comparables each have a fireplace. The comparables have improvement assessments ranging from \$89,032 to \$90,821 or from \$57.48 to \$58.63 per square foot of above ground living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$84,405 or \$58.05 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 \$115,809. The subject property has an improvement assessment of \$90,824 or \$62.46 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .16 of a mile from the subject property. The comparables are improved with split-level dwellings of frame exterior construction, each containing 1,454 square feet of above ground living area. The dwellings were built from 1979 to 1982. Each comparable has an 852 square foot fully finished lower level, central air conditioning, a fireplace and a 524 square foot garage. The comparables have improvement assessments ranging from \$91,289 to \$106,122 or from \$62.78 to \$72.99 per square foot of above ground 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 17 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their less similar dwelling sizes and/or their lack of a finished lower level, a feature of the subject. The Board has given reduced weight to board of review comparable #5 which appears to be an outlier due to its improvement assessment of \$106,122 or \$72.99 per square foot of above ground living area, which is considerably higher than the other comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3 and #4, which are similar to the subject in location and age, and identical to the subject in dwelling size, design and features, as each dwelling has an 852 square foot fully finished lower level, like the subject. These four comparables have improvement assessments that range from \$91,289 to \$94,560 or from \$62.78 to \$65.03 per square foot of above ground living area. The

subject's improvement assessment of \$90,824 or \$62.46 per square foot of above ground living area falls below 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 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:

April 16, 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

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

APPELLANT

Joel Gordon, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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