



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

APPELLANT: Victorino Gabor  
DOCKET NO.: 22-01668.001-R-1  
PARCEL NO.: 15-24-100-009

The parties of record before the Property Tax Appeal Board are Victorino Gabor, 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:** \$76,674  
**IMPR.:** \$110,324  
**TOTAL:** \$186,998

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 approximately 39,579 square foot parcel that is improved with a 2-story dwelling of frame construction with 3,157 square feet of living area. The dwelling was constructed in 1947 and has an effective age of construction of 1950. Features of the home include an unfinished basement, central air conditioning, a fireplace, and two garages totaling 936 square feet of building area. The subject property is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to land only as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on twelve land equity comparables located within 1.64 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as improved sites ranging in size from 37,897 to 41,244 square feet of land area. The land

assessments of the comparables range from \$51,338 to \$65,210 or from \$1.29 to \$1.69 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,998. The subject property has a land assessment of \$76,674 or \$1.94 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted two property record cards for the subject property along with a grid analysis with information on five land equity comparables located within .1 of a mile from the subject with four being in the same assessment neighborhood code as the subject property. The comparables consist of improved sites ranging in size from 38,790 to 40,670 square feet of land area. The comparables have land assessments that range from \$76,118 to \$77,436 or from \$1.90 to \$1.96 per square foot of land area.

### **Conclusion of Law**

The taxpayer contends land 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 land assessment is not warranted.

The parties submitted a total of seventeen land equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #10, #11, and #12 based on their locations being greater than one mile in distance from the subject property. Similarly, the Board gave less weight to board of review comparable #3 based on its location being outside of the subject's assessment neighborhood code when comparables within the subject's neighborhood were available. The Board finds the remaining land equity comparables to be reasonably similar to the subject parcel in terms of site size and location. These most similar comparables in the record have land assessments ranging from \$51,338 to \$77,436 or from \$1.29 to \$1.96 per square foot of land area. The subject's land assessment of \$76,674 or \$1.94 per square foot of land area falls within the upper end of the range established by the best land comparables in this record both in terms of overall land assessment and on a per square foot of land area basis. However, the subject's land assessment being at the upper end of the range is logical given that the subject parcel is at the upper end of the range in terms of site size. Therefore, based on this record, the Board finds that the appellant did not establish by clear and convincing evidence that the subject site is inequitably assessed and a reduction in the subject's land assessment is not 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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