



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

APPELLANT: Jeff Gilfand  
DOCKET NO.: 22-01747.001-R-1  
PARCEL NO.: 11-29-207-009

The parties of record before the Property Tax Appeal Board are Jeff Gilfand, 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:** \$48,486  
**IMPR.:** \$134,502  
**TOTAL:** \$182,988

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 an approximately 10,136 square foot parcel that is improved with a 2-story dwelling of brick and frame exterior construction with 3,048 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, and a 430 square foot garage. The property is located in Vernon Hills, Libertyville 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 .12 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as improved parcels ranging in size from 9,876 to 11,230 square feet of land area. The land assessments of the comparables range from \$38,788 to \$48,486 or from \$3.62 to \$4.42 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 \$182,988. The subject property has a land assessment of \$48,486 or \$4.78 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted a property information sheet for the subject property along with a grid analysis with information on four land equity comparables located within .10 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of improved sites ranging in size from 9,381 to 10,627 square feet of land area. The comparables have land assessments that range from \$48,486 to \$51,038 or from \$4.79 to \$5.44 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 sixteen land equity comparables in support of their positions before the Property Tax Appeal Board. The Board finds the parties' comparables are each located proximate to the subject and are relatively similar in site size to the subject parcel. The comparables have land assessments ranging from \$38,788 to \$51,038 or from \$3.62 to \$5.44 per square foot of land area. The subject's land assessment of \$48,486 or \$4.78 per square foot of land area falls well within the range established by the land comparables in this record both in terms of overall land assessment and on a per square foot of land area basis. Therefore, after considering adjustments to the comparables for differences from the subject in size, the Board finds that the subject parcel is equitably assessed and, therefore, no reduction in the subject's land 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: March 26, 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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