



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

APPELLANT: Edwin Brown  
DOCKET NO.: 22-01806.001-R-1  
PARCEL NO.: 06-27-201-006

The parties of record before the Property Tax Appeal Board are Edwin Brown, 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:** \$11,834  
**IMPR.:** \$99,737  
**TOTAL:** \$111,571

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 tri-level dwelling of vinyl siding exterior construction with 1,756 square feet of living area. The dwelling was built in 1964 with a reported effective age of 1982. Features of the home include a finished lower level, central air conditioning, one fireplace, 3.5 bathrooms, and a 902 square foot garage. The property has an approximately 21,344 square foot site and is located in Grayslake, Avon 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 nine equity comparables located in the subject's assessment neighborhood code and from 0.34 to 1.19 miles from the subject property. The comparables are reported to be improved with 1-story dwellings ranging in size from 1,497 to 2,014 square feet of living area. The dwellings were built from 1960 to 1981 with comparables #1 through #5 having reported effective ages of 1978, 1981,

1996, 1979, and 1984, respectively. Each comparable has central air conditioning, 1.5 to 3.0 bathrooms, and a garage ranging in size from 252 to 864 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$66,323 to \$95,006 or from \$39.73 to \$56.13 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$82,831 or \$47.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,571. The subject property has an improvement assessment of \$99,737 or \$56.80 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the subject's assessment neighborhood and within 0.67 of a mile from the subject property. The comparables are improved with tri-level dwellings of vinyl siding exterior construction ranging in size from 1,497 to 2,014 square feet of living area. The dwellings were built from 1965 to 1973 with comparable #1, the oldest home, having a reported effective age of 1979. Each comparable has a finished lower level, central air conditioning, 2.0 to 3.0 bathrooms, and a garage with either 528 or 600 ranging in size from square feet of building area. One comparable has two fireplaces. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$79,509 to \$95,006 or from \$43.78 to \$56.13 per square foot of 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). Based on this record, the Board finds a reduction in the subject's assessment is not warranted.

The record contains a total of twelve suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack descriptive details related to the style and basement foundations which are necessary for the Board to make a meaningful analysis of the similarities and differences of these comparables in relation to the subject. The Board also gives less weight to board of review comparable #2 which has is a smaller home than the subject and has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are similar to the subject in location, style, age/effective age, dwelling size, foundation, and most features. These comparables have improvement assessments of \$79,509 and \$95,006 or of \$43.78 to \$47.17 per square foot of living area. The subject's improvement assessment of \$99,737 or \$56.80 per square foot of living area falls above the range established

by the two best comparables in the record. The subject's higher improvement assessment is logical considering its newer effective age, larger finished lower level, and larger garage when compared to the two best comparables. Based on this record and after considering the various adjustments to the two 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

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