



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

APPELLANT: Nick Gordon  
DOCKET NO.: 22-01994.001-R-1  
PARCEL NO.: 02-22-206-007

The parties of record before the Property Tax Appeal Board are Nick 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:** \$11,193  
**IMPR.:** \$107,400  
**TOTAL:** \$118,593

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 is improved with a two-story dwelling of wood siding exterior construction containing 3,162 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement, central air conditioning, one fireplace, two full bathrooms, two half-bathrooms, and an attached garage with 720 square feet of building area. The property has an 11,016 square foot site that backs to White Lake and is in Antioch, Antioch 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 improved with two-story dwellings of wood frame construction that range in size from 3,002 to 3,448 square feet of living area. The homes were built in 2005 and 2006. Each property has a basement, central air conditioning, one fireplace, 2½ bathrooms, and a garage ranging in size from 440 to 640 square feet of building

area.<sup>1</sup> These properties have sites ranging in size from 9,958 to 11,774 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .23 to .38 of a mile from the subject. The sales occurred from January 2021 to August 2021 for prices ranging from \$295,000 to \$470,000 or from \$96.31 to \$136.31 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$112,767.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,593. The subject's assessment reflects a market value of \$355,815 or \$112.53 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 with comparable #4 being a duplicate of appellant's comparable sale #3. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,905 to 3,448 square feet of living area. The homes were built from 2005 to 2007. Each comparable has a basement with comparable #2 having finished area,<sup>3</sup> central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached garage ranging in size from 440 to 660 square feet of building area. The comparables have sites ranging in size from 7,800 to 11,090 square feet of land area. These properties are in the same neighborhood as the subject and from approximately .07 to .23 of a mile from the subject property. The sales occurred from August 2021 to February 2022 for prices ranging from \$340,000 to \$470,000 or from \$116.20 to \$136.31 per square foot of living area, including land.

The board of review submission included a map depicting the location of the subject property and the comparables submitted by the board of review. Statements on the map indicated that comparables #1 and #3 do not benefit from locations backing to the lake and are considered inferior to the subject's location. Comparable sales #2 and #4 back to a small pond and considered somewhat inferior to the subject's location backing to the main lake.

The board of review also submitted a written statement from the township assessor critiquing the comparable sales used by the appellant. The assessor asserted that appellant's comparable sales #1 and #2 have non-premium sites that do not back to water, comparables #1 and #2 have smaller 2-car garages than the subject's 3-car garage, and comparable #2 has a smaller basement than the subject property.

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<sup>1</sup> The appellant submitted a copy of the Multiple Listing Service (MLS) listing associated with comparable #3 disclosing the home has finished basement area. The listing further stated the hardwood floors were just refinished, there is new carpeting, fresh paint throughout the house, new roof in 2018 and new hot water heater in 2016.

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

<sup>3</sup> As previously noted, the appellant submitted a copy of the MLS listing for board of review comparable #4 describing the home as having finished basement area.

**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 information on six comparables sales to support their respective positions with one sale being common to the parties. The comparables are located in the same neighborhood as the subject and improved with homes that are similar to the subject in age and style. The comparables have similar features as the subject with the exception that appellant's comparables #1 and #2 as well as board of review comparable #3 have smaller two-car garages than the subject suggesting these comparables would require upward adjustments to make them more equivalent to the subject for this feature. Appellant's comparable #2 also has a smaller basement than the subject indicating an upward adjustment to this property for this characteristic may be proper. Board of review comparable #2 and the common comparable have finished basement area, unlike the subject, indicating that these two comparables may require a downward adjustment. The record also disclosed the subject property backs to a lake indicating that its location may be superior to the comparables necessitating an upward adjustment to each comparable. These six comparables sold for prices ranging from \$295,000 to \$470,000 or from \$96.31 to \$136.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$355,815 or \$112.53 per square foot of living area, including land, which is within the range established by the comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property is correct 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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