



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

APPELLANT: Ted Gavlin  
DOCKET NO.: 23-00674.001-R-1  
PARCEL NO.: 06-25-306-034

The parties of record before the Property Tax Appeal Board are Ted Gavlin, 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 **A Reduction** 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:** \$20,850  
**IMPR.:** \$67,785  
**TOTAL:** \$88,635

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 2023 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 one-story dwelling of vinyl siding exterior construction with 1,602 square feet of living area. The dwelling is 29 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a garage with 436 square feet of building area. The property has a 7,161 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one-story dwellings that range in size from 1,250 to 1,764 square feet of living area. The homes range in age from 30 to 32 years old and have sites ranging in size from 6,599 to 8,559 square feet of land area. Each comparable has a full or partial basement, central air conditioning, a fireplace, and a garage ranging in size from 396 to 436 square feet of building area. The comparables have the same

assessment neighborhood code as the subject and are located from 0.01 to 0.13 of a mile from the subject property. The sales occurred from March 2021 to February 2023 for prices ranging from \$260,000 to \$300,000 or from \$158.73 to \$216.00 per square foot of living area, including land. The appellant's counsel also noted that comparable #5 is a recent rehab and provided a Multiple Listing Service listing for this comparable. The appellant requested the subject's total assessment be reduced to \$88,635.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,270. The subject's assessment reflects a market value of \$273,837 or \$170.93 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted the subject's property record card along with information on three comparable sales improved with two-story dwellings of vinyl siding exterior construction that range in size from 1,554 to 1,788 square feet of living area. The homes are either 30 or 31 years old and have sites ranging in size from 6,909 to 8,542 square feet of land area. Each comparable has a full basement, central air conditioning, a fireplace, and a garage with either 412 or 420 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.06 to 0.15 of a mile from the subject property. The sales occurred from September 2021 to August 2022 for prices ranging from \$265,000 to \$365,000 or from \$170.53 to \$211.72 per square foot of living area, including land.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables due to differences from the subject in terms of style of construction. The subject is a one-story style dwelling, while the board of review's comparables are two-story style dwellings. The Board gives less weight to the appellant's comparables #3 and #4 due to differences from the subject in terms of dwelling size. The Board finds the best evidence of market value to be the remaining comparable sales, which are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These most similar comparables sold from March 2021 to February 2023 for prices ranging from \$260,000 to \$300,000 or from

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<sup>1</sup> Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

\$158.73 to \$170.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$273,837 or \$170.93 per square foot of living area, land included which is above the range established by the best comparable sales in this record on a per square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: \_\_\_\_\_

August 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

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

APPELLANT

Ted Gavlin, 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