



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

APPELLANT: Edward Gabriel  
DOCKET NO.: 23-01232.001-R-1  
PARCEL NO.: 14-17-104-001

The parties of record before the Property Tax Appeal Board are Edward Gabriel, 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:** \$23,800  
**IMPR.:** \$100,441  
**TOTAL:** \$124,241

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 frame exterior construction with 1,566 square feet of living area. The dwelling was constructed in 1956. Features of the home include three full bathrooms, a basement with finished area, central air conditioning, two fireplaces, an inground swimming pool, and a garage containing 572 square feet of building area.<sup>1</sup> The property has a 21,535 square foot site and is located in Lake Zurich, Ela 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 located within .51 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of frame exterior construction containing either 1,430 or 1,618 square feet of living

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<sup>1</sup> Details not reported by the appellant were drawn from the subject's property record card submitted by the board of review which was not refuted by the appellant in rebuttal.

area. The homes were built in either 1954 or 1955, with comparable #2 having an effective age of 1970. Each dwelling has one full, one full and one half, or two full bathrooms, central air conditioning, a basement with one having finished area, and a garage ranging in size from 440 to 528 square feet of building area.<sup>2</sup> Comparable #2 has a fireplace. The parcels range in size from 9,174 to 19,491 square feet of land area. The comparables sold from May 2022 to July 2023 for prices ranging from \$215,000 to \$335,000 or from \$145.24 to \$234.27 per square foot of living area, including land. The appellant's grid also notes that comparables #1 and #2 are "as-is" sales, calling into question the condition of these properties at the time of sale. The appellant reported that comparable #3 was recently renovated. Based on this evidence, the appellant requested a reduced assessment of \$84,034, for an estimated market value of \$252,127 or \$161.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,241. The subject's assessment reflects a market value of \$372,760 or \$238.03 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .21 of a mile of the subject and within the subject's assessment neighborhood. Comparable #2 is the same property as appellant comparable #3. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,315 to 1,430 square feet of living area. The dwellings were built in either 1954 or 1955. Each dwelling has one full or one full and one half bathrooms, central air conditioning and a garage ranging in size from 440 to 660 square feet of building area. Two comparables each have a fireplace. One comparable has a basement with finished area. The parcels range in size from 9,174 to 9,624 square feet of land area. The comparables sold from May 2022 to June 2023 for prices ranging from \$313,000 to \$335,000 or from \$230.83 to \$238.02 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

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<sup>2</sup> The appellant submitted a Multiple Listing Service sheet for comparable #3, which notes the home has a finished basement and a "24' pool." The listing also notes that this sale requires a leaseback.

<sup>3</sup> Procedural rule Sec. 1910.50(c)(1) 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparable #2, which differs from the subject in effective age. The Board also gives reduced weight to the board of review's comparables #1 and #3, which differ from the subject in foundation.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #3, which includes the common comparable, and which are similar to the subject in age, location, dwelling size, and some features. The Board notes that upward adjustments would be required to make the comparables more equivalent to the subject for characteristics such as bathroom count, site size, and lack of inground swimming pool feature, as well as upward adjustments for the as-is or leaseback nature of the sales. These most similar comparables sold for prices of \$235,000 and \$335,000 or for \$145.24 and \$234.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$372,760 or \$238.03 per square foot of living area, including land, which is above the two best comparable sales in this record. However, based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: \_\_\_\_\_

November 19, 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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