



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

APPELLANT: Ronald Cushing  
DOCKET NO.: 23-01377.001-R-1  
PARCEL NO.: 15-21-401-014

The parties of record before the Property Tax Appeal Board are Ronald Cushing, the appellant; 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:** \$47,638  
**IMPR.:** \$167,563  
**TOTAL:** \$215,201

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 2-story dwelling of frame exterior construction with 3,757 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 651 square foot garage. The property has an approximately 10,019 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located on the same street as the subject within 0.27 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 10,019 to 17,860 square feet of land area and are improved with 2-story homes of frame exterior construction with 3,757 square feet of living area. The dwellings are 25 or 26 years old. Each home has a basement, two of which have finished area, central air

conditioning, and a 651 square foot garage. Two homes each have a fireplace. The appellant reported three comparables have other improvements ranging in size from 366 to 576 square feet of building area, although these improvements were not described. The comparables have land assessments ranging from \$36,248 to \$47,638 or from \$2.26 to \$4.75 per square foot of land area and improvement assessments ranging from \$159,893 to \$187,415 or from \$42.56 to \$49.88 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$40,602 or \$4.05 per square foot of land area and a reduction in the subject's improvement assessment to \$159,291 or \$42.40 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 \$244,257. The subject property has a land assessment of \$47,638 or \$4.75 per square foot of land area and an improvement assessment of \$196,619 or \$52.33 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 within 0.39 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 10,019 to 17,860 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 3,774 to 3,877 square feet of living area. The dwellings were built in 1996 or 1997. Each home has a basement, central air conditioning, two fireplaces, and a garage ranging in size from 528 to 704 square feet of building area. The comparables have land assessments ranging from \$47,638 to \$56,555 or from \$3.17 to \$4.75 per square foot of land area and improvement assessments ranging from \$195,896 to \$203,725 or from \$51.91 to \$52.49 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.Adm.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.Adm.Code §1910.65(b).

The record contains a total of seven equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparable #2 and the board of review's comparables #1 and #2, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #1, #3, and #4 and the board of review's comparable #3, which are more similar to the subject in site size and location. These comparables have land assessments ranging from \$36,248 to \$47,638 or from \$3.33 to \$4.75 per square foot of land area. The subject's land assessment of

\$47,638 or \$4.75 per square foot of land area falls within the range established by the best comparables in this record and is equal to two of these comparables in terms of total improvement assessment. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the board of review's comparables, which are less similar to the subject in dwelling size than the other comparables in this record. These comparables have considerably higher improvement assessments than the appellant's comparables, which are identical to the subject in dwelling size, which was not explained by the board of review. The Board also gives less weight to the appellant's comparables #3 and #4 which have finished basement area unlike the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1 and #2, which are identical to the subject in dwelling size and are similar to the subject in age, location, and most features, although one comparable has other improvements with 366 square feet of building area unlike the subject, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the subject. These two most similar comparables have improvement assessments of \$167,563 and \$176,727 or \$44.60 and \$47.04 per square foot of living area, respectively. The subject's improvement assessment of \$196,619 or \$52.33 per square foot of living area falls above the two best comparables in this record and appears to be excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: \_\_\_\_\_

October 15, 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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