



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

APPELLANT: Matthew Gopin  
DOCKET NO.: 23-01483.001-R-2  
PARCEL NO.: 16-20-101-031

The parties of record before the Property Tax Appeal Board are Matthew Gopin, 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:** \$156,712  
**IMPR.:** \$574,684  
**TOTAL:** \$731,396

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 two-story dwelling of wood siding exterior construction with 7,150 square feet of living area. The dwelling was constructed in 2016 and is approximately 7 years old. Features of the home include an unfinished basement, 5½ bathrooms, central air conditioning, three fireplaces<sup>1</sup> and an 800 square foot garage. The property has a 99,317 square foot site and is located in Bannockburn, West Deerfield 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 and a brief noting that there were no like-kind sales in the subject's neighborhood. The comparables are located from .64 of a mile to

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<sup>1</sup> While the appellant reported one fireplace for the subject, the property record card depicts that there is one stack with three fireplace openings. The Board finds the property record card presents the best evidence regarding this feature, particularly since the appellant did not rebut the information.

1.79-miles from the subject. The parcels range in size from 23,126 to 71,003 square feet of land area which are each improved with a two-story dwelling ranging in age from 23 to 41 years old. The homes range in size from 5,775 to 6,192 square feet of living area. Each dwelling has an unfinished basement, 3½ to 5½ bathrooms, central air conditioning, a fireplace and a garage ranging in size from 650 to 792 square feet of building area. The comparables sold from May 2021 to May 2023 for prices ranging from \$955,000 to \$2,050,000 or from \$161.75 to \$354.98 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$731,396. The subject's assessment reflects a market value of \$2,194,407 or \$306.91 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, where board of review comparable #1 is the same property as appellant's comparable #3, although the board of review reports differing features of 7 bathrooms, finished basement area and five fireplaces. The comparables are located within 1.79-miles from the subject. The parcels range in size from 33,600 to 78,844 square feet of land area which are each improved with either a one-story or a two-story dwelling ranging in age from 8 to 40 years old. The homes range in size from 3,595 to 7,472 square feet of living area. Each dwelling has a basement, three with finished area. Features include from 3½ to 7½ bathrooms, central air conditioning, one to five fireplaces and a garage ranging in size from 792 to 1,508 square feet of building area. The comparables sold from April 2021 to April 2023 for prices ranging from \$1,375,000 to \$3,550,000 or from \$335.77 to \$475.11 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.

The parties submitted a total of six comparable sales, one of which is common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 which is described as a one-story dwelling,

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<sup>2</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 Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

differing from the subject in design and having a sales price that is significantly higher than other sales in the record, making it appear to be an outlier. The Board has also given reduced weight to board of review comparable #3 which is approximately 50% smaller in dwelling size than the subject property.

While the Board finds that none of the comparables are particularly in similar to the subject in location, age, dwelling size and/or several features, nonetheless the remaining comparables, including the parties' common comparable, have sales prices ranging from \$955,000 to \$2,050,000 or from \$161.75 to \$354.98 per square foot of living area, including land. Adjustments to the comparables are necessary for differences in age, dwelling size, basement finish which is not a feature of the subject, bathroom count, fireplace count and/or garage capacity to make the comparables more equivalent to the subject property. The subject's assessment reflects a market value of \$2,194,407 or \$306.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the 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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