



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

APPELLANT: Ronald Furst
DOCKET NO.: 23-01808.001-R-1
PARCEL NO.: 15-08-111-007

The parties of record before the Property Tax Appeal Board are Ronald Furst, 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: \$54,721
IMPR.: \$171,425
TOTAL: \$226,146

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 eight-flat apartment building of brick and frame exterior construction containing 6,076 square feet of living area.¹ The building was constructed in 1976 and is approximately 47 years old. Features of the building include a slab foundation and eight bathrooms. The property is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables composed of three-story apartment buildings of brick exterior construction each

¹ The board of review submitted a copy of the Property Information sheet for the subject property containing a sketch of the improvement describing the property as an 8-flat apartment building.

with 5,319 square feet of living area.² Each building is 45 years old and has six bathrooms.³ The comparables have the same assessment neighborhood code as the subject property and are located from .11 to .17 of a mile from the subject. Each comparable has an improvement assessment of \$139,383 or \$26.20 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$159,191.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,146. The subject property has an improvement assessment of \$171,425 or \$28.21 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story buildings of brick and frame exterior construction with either 5,512 or 6,076 square feet of building area. The buildings were constructed in 1972 and 1974. Each comparable has eight full bathrooms and comparables #2, #3 and #4 have additional eight half-bathrooms. These properties have the same assessment neighborhood code as the subject and are located from approximately .03 to .29 of a mile from the subject. These properties have improvement assessments of either \$197,104 or \$197,106 and \$32.44 or \$35.76 per square foot of living area.

Conclusion of Law

The appellant 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.Admin.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.Admin.Code §1910.65(b). 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 thirteen assessment equity comparables improved with apartment buildings similar to the subject in location and age. The Board finds, however, the best evidence of assessment equity to be the board of review comparables which appear to be more similar to the subject building in two-story design, size, and number of apartment units than are the comparables provided by the appellant. These four comparables have improvement assessments of either \$197,104 or \$197,106 and \$32.44 or \$35.76 per square foot of living area. The subject's improvement assessment of \$171,425 or \$28.21 per square foot of living area falls below the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

² The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

³ The appellant's submission included a sketch for each comparable describing each property as being improved with a three-story six-flat building with a slab foundation.

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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