



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

APPELLANT: Samuel Feldman  
DOCKET NO.: 23-01853.001-R-1  
PARCEL NO.: 15-21-206-023

The parties of record before the Property Tax Appeal Board are Samuel Feldman, 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:** \$48,870  
**IMPR.:** \$185,385  
**TOTAL:** \$234,255

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 frame exterior construction containing 3,414 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, three bathrooms, and an attached garage with 671 square feet of building area. The property has a 14,810 square foot site located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine assessment equity comparables improved with two-story dwellings of frame exterior construction that range

in size from 3,212 to 3,881 square feet of living area and in age from 23 to 27 years old.<sup>1</sup> Each comparable has a basement with five having finished area, central air conditioning, 2½ to 4 bathrooms, and a garage ranging in size from 528 to 776 square feet of building area. Seven comparables have one or two fireplaces. These properties have the same assessment neighborhood code as the subject property and are located from approximately .20 to .60 of a mile from the subject property. Their improvement assessments range from \$153,086 to \$187,150 or from \$44.60 to \$48.35 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$160,134.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,255. The subject property has an improvement assessment of \$185,385 or \$54.30 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five assessment equity comparables improved with two-story dwellings of frame exterior construction that have either 3,414 or 3,511 square feet of living area. The homes were built from 1996 to 1998. Each property has a basement with four having finished area, central air conditioning, three to four bathrooms, and a garage ranging in size from 691 to 726 square feet of building area. Two comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are located from approximately .08 to .50 of a mile from the subject property. Their improvement assessments range from \$184,348 to \$192,348 or from \$54.00 to \$56.10 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 fourteen assessment equity comparables to support their respective positions. The comparables are similar to the subject in location, style, and age. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and the board of review comparables as these properties are improved with dwellings most similar to the subject dwelling in size containing from 3,414 to 3,511 square feet of living area. These six comparables have varying degrees of likeness to the subject dwelling in features requiring adjustments for any differences to make them more equivalent to the subject property. Their improvement assessments range from \$164,148 to \$192,348 or from \$46.87 to \$56.10 per square foot of living area. The subject's improvement assessment of \$185,385 or \$54.30 per square foot of living area falls within the range established by the best comparables in this record. The

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<sup>1</sup> The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional comparables 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).

Board gives less weight to the remaining comparables submitted by the appellant due to differences from the subject dwelling in size. 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.

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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