



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

APPELLANT: Linda Goone  
DOCKET NO.: 23-02089.001-R-1  
PARCEL NO.: 15-20-301-057

The parties of record before the Property Tax Appeal Board are Linda Goone, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie, 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:** \$48,738  
**IMPR.:** \$145,315  
**TOTAL:** \$194,053

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 with 2,922 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement, central air conditioning, a fireplace, and a 639 square foot garage. The property has an 11,761 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of frame exterior construction that range in size from 2,871 to 3,138 square feet of living area. The homes were constructed from 1996 to 1998. Each comparable has a basement with one having finished area, central air conditioning, a fireplace, and a garage ranging in size from 639 to 713 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within

0.21 of a mile from the subject property with three comparables located on the same street. The comparables have improvement assessments ranging from \$131,771 to \$142,685 or from \$44.82 to \$45.92 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$133,031 or \$45.53 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 \$194,053. The subject property has an improvement assessment of \$145,315 or \$49.73 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 dwellings of frame exterior construction that range in size from 2,900 to 3,131 square feet of living area. The homes were constructed in either 1995 or 1997. Each comparable has a basement with three having finished area, central air conditioning, a fireplace, and a garage ranging in size from 620 to 660 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within 0.15 of a mile from the subject property with three comparables being located on the same street. The comparables have improvement assessments ranging from \$154,876 to \$158,099 or from \$50.49 to \$53.51 per square foot of living area. The board of review requested confirmation of the subject's total 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.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 record contains eight equity comparables submitted by the parties to support their respective positions. The Board finds that all eight comparables offered by both parties are improved with dwellings that are relatively similar to the subject in location, size, age, style, and features, although adjustments to these comparables to account for differences in some features, such as finished basement area, would be needed to make them more equivalent to the subject. These comparables are within 0.21 of a mile from the subject, with six located on the same street, range in size from 2,871 to 3,138 square feet of living area and have improvement assessments that range from \$131,771 to \$158,099 or from \$44.82 to \$53.51 per square foot of living area. The subject's improvement assessment of \$145,315 or \$49.73 per square foot of living area falls within the range established by the best comparables in this record.

The Board further finds when the comparables with finished area are excluded, the remaining four comparables, which are the appellant's comparables # 1, #3, and #4 and the board of review's comparable #4, have improvement assessments ranging from \$131,771 to \$158,099 or from \$45.47 to \$50.49 per square foot of living area. The subject's improvement assessment of \$145,315 or \$49.73 per square foot of living area also falls within this range. Based on this

record and after considering any appropriate adjustments, 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: \_\_\_\_\_

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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