



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

APPELLANT: Lovy George
DOCKET NO.: 24-00466.001-R-1
PARCEL NO.: 15-16-310-011

The parties of record before the Property Tax Appeal Board are Lovy George, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; 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: \$54,567
IMPR.: \$169,288
TOTAL: \$223,855

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 2024 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 2,963 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, 2 full baths, 1 half bath, a fireplace, a deck and a 693 square foot garage. The property has a 21,206 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within .72 of a mile from the subject. The comparables are described as 2-story dwellings of frame exterior construction ranging in size from 2,885 to 2,999 square feet of living area. The dwellings were constructed from 1988 to 1992. Each home has a basement with finished area, central air conditioning, 2 or 4 full baths, a garage ranging in size from 441 to 704

square feet of building area and a deck, a gazebo, and/or a patio. Four comparables each have 1 or 2 half baths. Four comparables each have one or three fireplaces. The comparables have improvement assessments ranging from \$136,900 to \$159,185 or from \$45.65 to \$53.89 per square foot of living area.

Based on this evidence the appellant requests 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 \$223,855. The subject property has an improvement assessment of \$169,288 or \$57.13 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 located within .69 of a mile from the subject. The comparables are described as 2-story dwellings of frame exterior construction with each having 2,963 square feet of living area. The dwellings were built in 1991. Each home has a basement with finished area, central air conditioning, 2 or 3 full baths, 1 or 2 half baths, and a garage with either 483 or 693 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$165,374 to \$183,373 or from \$55.81 to \$61.89 per square foot of living area. Based on this evidence the board of review requests confirmation of the subject's assessment.

In rebuttal, the appellant noted board of review comparable #1 has effective year built of 2000 and an inground swimming pool, board of review comparable #2 has 110 square foot enclosed porch, board of review comparable #3 has a hot tub, and board of review comparable #4 has a 119 square foot gazebo that were not reported in the board of review's grid analysis.

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 nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2 through #4 as well as board of review comparables #1 and #4 which have smaller garages when compared to the subject. In addition, board of review comparable #1 has an inground swimming pool which is a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 along with board of review comparables #2 and #3 which are similar to the subject in location, age, dwelling size and some features. However, adjustments are necessary for differences in finished basement area, bathroom count and fireplace count. These comparables had improvement assessments that ranged from \$143,408 to \$171,866 or from \$47.87 to \$58.00 per square foot of

living area. The subject's improvement assessment of \$169,288 or \$57.13 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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 21, 2025



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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