



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

APPELLANT: Robert Gerstner
DOCKET NO.: 24-01636.001-R-1
PARCEL NO.: 05-21-201-003

The parties of record before the Property Tax Appeal Board are Robert Gerstner, 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: \$15,766
IMPR.: \$109,858
TOTAL: \$125,624

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 2,470 square feet of living area. The dwelling was constructed in 1973. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 550 square foot garage. The property has an 16,740 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .71 of a mile from the subject property. The comparables are 2-story dwellings of frame exterior construction ranging in size from 2,330 to 2,549 square feet of living area that were constructed from 1950 to 1979. Comparable #1 has an effective age of 1981. Each home features a basement, central air conditioning, one fireplace and a garage ranging in size from 441 to 658 square feet of

building area. These properties have improvement assessments ranging from \$98,882 to \$105,880 or from \$41.54 to \$42.95 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,624. The subject property has an improvement assessment of \$109,858 or \$44.48 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables located within .60 of a mile from the subject. Comparable #1 is the same property as appellant's comparable #1. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction that range in size from 2,360 to 2,561 square feet of living area. The homes were built from 1950 to 1990 and have basements, with one having finished area. Each home has central air conditioning, one fireplace and a garage ranging in size from 552 to 780 square feet of building area. Their improvement assessments range from \$98,882 to \$119,924 or from \$41.90 to \$50.28 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 seven assessment equity comparables for the Board's consideration that have varying degrees of similarity to the subject in location, age, dwelling size and features. The Board finds six comparables lack finished basement area which is a feature of the subject. Nevertheless, the comparables have improvement assessments ranging from \$98,882 to \$151,410 or from \$51.25 to \$54.26 per square foot of living area. The only comparable in the record with finished basement area has an assessment of \$118,831 or \$46.40 per square foot of living area. The subject's improvement assessment of \$109,858 or \$44.48 per square foot of living area falls within the range established by the comparables in this record and well supported by the only comparable with finished basement area. Based on this record and after considering the adjustments to the best comparables for differences from the subject property, 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: January 20, 2026



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Gerstner, by attorney:
Arden Edelcup
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085