



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

APPELLANT: Dwight Mater
DOCKET NO.: 24-01829.001-R-1
PARCEL NO.: 15-28-206-027

The parties of record before the Property Tax Appeal Board are Dwight Mater, 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: \$51,319
IMPR.: \$136,857
TOTAL: \$188,176

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 two-story dwelling of frame exterior construction with 2,096 square feet of living area. The dwelling was constructed in 1988 and is approximately 36 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 14,015 square foot parcel and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same neighborhood code as the subject and within .52 of a mile from the subject. The parcels range in size from 8,750 to 14,064 are each improved with a two-story dwelling of frame exterior construction. The dwellings are 36 to 39 years old and range in size from 2,064 to 2,279 square feet of living area. Features include a basement, four of which have finished area, central air conditioning, and a

garage of either 400 or 440 square feet of building area. Four comparables each have a fireplace. The comparables sold from January to May 2023 for prices ranging from \$450,000 to \$570,000 or from \$216.55 to \$254.85 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$166,266¹ which reflects a market value of \$498,848 or \$238.00 per square foot of living area, including land, using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,176. The subject's assessment reflects a market value of \$564,584 or \$269.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code and within .66 of a mile from the subject. The parcels range in size from 8,973 to 11,480 square feet of land area which are each improved with a two-story dwelling of frame exterior construction. The dwellings range in age from 35 to 38 years old and range in size from 2,050 to 2,230 square feet of living area. Each comparable has a basement, two of which have finished area. Features include central air conditioning, a fireplace, and a garage of either 400 or 440 square feet of building area. The comparables sold from April 2023 to July 2024 for prices ranging from \$560,000 to \$627,000 or from \$264.13 to \$303.41 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of nine suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, #4 and #5 as well as board of review comparables #1 and #3, due to finished basement area, which is not a feature of the subject property.

The Board finds the best market value evidence in the record consists of appellant's comparable #3 along with board of review comparables #2 and #4, which are each relatively similar to the

¹ The Residential Appeal petition determines the assessment request. (86 Ill.Admin.Code §1910.30(j)). The appellant's brief filed with the appeal, concludes with a total assessment request of \$180,238.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

subject in location, age, design, foundation type, and some additional features. Each of these best comparables necessitate various adjustments when compared to the subject to make them more equivalent to the subject. These best comparables sold from March 2023 to January 2024 for prices ranging from \$555,000 to \$589,000 or from \$243.53 to \$271.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$564,584 or \$269.36 per square foot of living area, including land, which is within the range of the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis.

Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences from the subject to make the comparables more equivalent to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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

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