



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ronald Zingler  
DOCKET NO.: 24-01831.001-R-1  
PARCEL NO.: 15-29-404-013

The parties of record before the Property Tax Appeal Board are Ronald Zingler, 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:

<b>LAND:</b>	\$38,776
<b>IMPR.:</b>	\$154,538
<b>TOTAL:</b>	\$193,314

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 2,682 square feet of living area. The dwelling was constructed in 1979 and is approximately 45 years old. Features of the home include an unfinished basement, central air conditioning, and a 484 square foot garage. The property has a 7,200 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 three comparable sales located in the same neighborhood code as the subject and within .29 of a mile from the subject. The parcels range in size from 7,200 to 10,322 are each improved with a two-story dwelling of frame exterior construction. The dwellings are 46 or 48 years old and range in size from 2,426 to 2,741 square feet of living area. Features include a basement, two of which have finished area, central air conditioning, a

fireplace, and a garage ranging in size from 440 to 484 square feet of building area. The comparables sold from January 2023 to May 2024 for prices of \$545,000 and \$570,000 or of \$198.83 to \$224.65 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$176,100<sup>1</sup> which reflects a market value of \$528,353 or \$197.00 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 \$193,314. The subject's assessment reflects a market value of \$580,000 or \$216.26 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code and within .43 of a mile from the subject. Board of review comparable #2 is the same property as appellant's comparable #3. The parcels range in size from 6,787 to 12,301 square feet of land area which are each improved with a two-story dwelling of frame exterior construction. The dwellings are 45 or 47 years old and contain either 2,410 or 2,426 square feet of living area. Each comparable has a basement, one of which has finished area. Features include central air conditioning, and a garage of either 440 or 484 square feet of building area. Two comparables each have a fireplace. The comparables sold from July 2023 to March 2024 for prices ranging from \$525,000 to \$591,000 or from \$217.84 to \$243.61 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 five suggested comparable sales, one of which is common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as well as board of review comparable #1, due to finished basement area, which is not a feature of the subject property.

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<sup>1</sup> 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 \$193,085.

<sup>2</sup> 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.

The Board finds the best market value evidence in the record consists of appellant's comparable #3/board of review comparable #2 along with board of review comparable #3, which are each relatively similar to the 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 in July 2023 and March 2024 for prices of \$525,000 and \$545,000 or for \$217.84 and \$224.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$580,000 or \$216.26 per square foot of living area, including land, which is above the best comparable sales in this record in terms of overall value and below the best sales on a per-square-foot of living area basis. The Board finds this difference to be logical as the subject dwelling is larger than each of the best comparable sales in the record, as such, it is logical that the total market value will be higher than the smaller comparable dwellings.

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.



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Chairman



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Member



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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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

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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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