FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gary Gordon
DOCKET NO.: 24-01854.001-R-1
PARCEL NO.: 16-10-301-024

The parties of record before the Property Tax Appeal Board are Gary Gordon, 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:	$70,353
IMPR.:	$192,596
TOTAL:	$262,949

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 brick and frame exterior construction with 3,502 square feet of living area.[1] The dwelling was constructed in 1977 and is approximately 44 years old. The dwelling has a reported effective age of 1981 due to remodeling in 2009. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 484 square feet of building area. The property has an approximately 18,850 square foot site and is located in Highland Park, Moraine 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 properties that have same assessment

[1] The Board finds the best description of the subject is found in the subject's property record card submitted by the board of review, which was not refuted by the appellant.

neighborhood code as the subject and comparables #1 and #3 are located within .47 of a mile from the subject property. The comparables have sites that range in size from approximately 11,918 to 22,338 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 2,934 to 3,830 square feet of living area. The dwellings are from 52 to 100 years old. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 384 to 462 square feet of building area. The comparables sold from February 2022 to August 2023 for prices ranging from $645,000 to $780,000 or from $182.89 to $219.84 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $233,443, which would reflect a market value of $700,399 or $200.00 per square foot of living area, including land, when 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 $262,949. The subject's assessment reflects a market value of $788,926 or $225.28 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 properties that have the same assessment neighborhood code as the subject and are located within approximately .37 of a mile from the subject property. The comparables have sites that range in size from 12,918 to 15,471 square feet of land area and are improved with two-story dwellings of brick exterior construction. The dwellings range in size from 2,862 to 4,153 square feet of living area and in age from 19 to 70 years. The comparables each have a basement with finished area, has central air conditioning, from one to three fireplaces and a garage ranging in size from 440 to 800 square feet of building area. The comparables sold from March to September 2024 for prices ranging from $785,000 to $1,550,000 or from $274.28 to $434.66 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 seven comparable sales for the Board's consideration. The Board finds none of the comparables are particularly similar to the subject due to significant differences in dwelling size, age and features. Nonetheless, the Board has given less weight to the appellant's

[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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

comparable #2 which has a sale date in 2022, less proximate in time to the lien date at issue than other sales in the record.

The Board finds the appellant's comparables #1 and #3, along with the four comparables submitted by the board of review sold more proximate in time to the January 1, 2024 assessment date and are similar to the subject in location and design. However, these six comparables have varying degrees of similarity when compared to the subject in site size, dwelling size, age and features, suggesting adjustments would be necessary to make them more equivalent to the subject. Nevertheless, the comparables sold from January 2023 to September 2024 for prices ranging from $645,000 to $1,550,000 or from $182.89 to $434.66 per square foot of living area, including land. The subject's assessment reflects a market value of $788,926 or $225.28 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted based on 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:

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: February 17, 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 <u>PETITION AND EVIDENCE</u> 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

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