



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

APPELLANT: Eugene Berkovich
DOCKET NO.: 24-01914.001-R-1
PARCEL NO.: 14-25-402-011

The parties of record before the Property Tax Appeal Board are Eugene Berkovich, 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: \$62,024
IMPR.: \$228,552
TOTAL: \$290,576

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 brick exterior construction with 4,662 square feet of living area. The dwelling was constructed in 2000. Features of the home include a 2,470 square foot basement, central air conditioning, a fireplace and an 842 square foot garage. The property has an approximately 102,802 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code and within 0.67 of a mile from the subject. The comparables are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 4,491 to 4,588 square feet of living area. The homes were built from 1994 to 2000. Each comparable has a basement ranging in size from 948 to

2,381 square feet of area. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 482 to 863 square feet of building area. The comparables have improvement assessments ranging from \$157,723 to \$208,573 or from \$34.63 to \$45.46 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$221,445 or \$47.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$290,576. The subject has an improvement assessment of \$228,552 or \$49.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property and within 0.74 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 4,230 to 4,884 square feet of living area. The homes were built from 1977 to 2000. Each comparable has a basement ranging in size from 2,240 to 2,678 square feet of area. Each dwelling has central air conditioning, one to four fireplaces and a garage ranging in size from 884 to 1,456 square feet of building area. Comparable #3 has an enclosed inground swimming pool amenity. The comparables have improvement assessments ranging from \$209,051 to \$253,637 or from \$48.28 to \$51.93 per square foot of living area.

The board of review, through Ela Township, submitted comments arguing the improvement assessments for appellant comparables #1 and #2 reflect reductions from the board of review. Ela Township critiqued appellant comparable #3 asserting this property has a frame exterior, is six years older than the subject and has a smaller garage and smaller basement. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 six equity comparables for the Board's consideration. The Board gives less weight to appellant comparable #3 which is less similar to the subject in basement size and garage capacity than other properties in the record. The Board gives less weight to board of review comparable #3 which is substantially older in age relative to the subject and features a substantially larger garage and enclosed swimming pool amenity, unlike the subject.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #2 along with board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement

assessments ranging from \$157,723 to \$232,938 or from \$34.63 to \$49.42 per square foot of living area. The subject's improvement assessment of \$228,552 or \$49.02 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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

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: 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 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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