



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

APPELLANT: Edwin Brown
DOCKET NO.: 24-01975.001-R-1
PARCEL NO.: 06-27-201-006

The parties of record before the Property Tax Appeal Board are Edwin Brown, 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: \$21,377
IMPR.: \$109,022
TOTAL: \$130,399

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 1-story dwelling of frame exterior construction with 1,756 square feet of living area.¹ The dwelling was constructed in 1964 and is approximately 60 years old. Features of the home include a basement/lower level with finished area, 3.5 baths, central air conditioning, a fireplace and a 902 square foot garage. The property has a 21,445 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located .34 of a mile to 1.19 miles from the subject. The comparables consist of 1-story dwellings of frame exterior construction ranging in size from 1,497 to 2,014 square feet of

¹ The Board finds the best description of the subject property was gleaned from the property record card submitted by the board of review.

living area. The homes range in age from 44 to 65 years old. Each dwelling has 1.5 to 3 baths, central air conditioning and a garage ranging in size from 252 to 864 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$75,368 to \$114,199 or from \$45.46 to \$63.44 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 \$130,399. The subject property has an improvement assessment of \$109,022 or \$62.09 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 within .68 of a mile from the subject. Comparable #1 is the same property as appellant's comparable #3. The comparables consist of 1-story dwellings of frame exterior construction ranging in size from 1,025 to 1,800 square feet of living area. The homes are 36 to 57 years old. Each dwelling has a basement with finished area,² 2 or 3 baths, central air conditioning and a garage ranging in size from 440 to 704 square feet of building area. Comparable #2 has a fireplace. The comparables have improvement assessments ranging from \$74,948 to \$114,199 or from \$63.44 to \$73.37 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 taxpayer 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 a total of 11 equity comparables to support their respective positions before the Property Tax Appeal Board which includes the parties common comparable. The Board gives less weight to appellant's comparables #6 and #9 as well as board of review comparables #2 and #3 due to differences in location, age, and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #5, #7 and #8 which includes the common comparable. These comparables are more similar to the subject in location, age and dwelling size. However, upward adjustments to these comparables are necessary for differences in bathroom count, basement/lower level area, basement/lower level finished area and/or garage size. The comparables have improvement assessments that range from \$75,368 to \$114,199 or from \$45.46 to \$63.44 per square foot of

² The board of review disclosed the parties' common comparable has a basement/lower level with 1,200 square feet of finished area which was not refuted by the appellant.

living area. The subject's improvement assessment of \$109,022 or \$62.09 per square foot of living area falls within the range established by the best comparables in this record and well supported by the parties' common comparable which is the only comparable in the record with a reported basement/lower level with finished area similar to the subject. Based on this record and after considering 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.

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

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

APPELLANT

Edwin Brown, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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