



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

APPELLANT: Binu Nair
DOCKET NO.: 24-01993.001-R-1
PARCEL NO.: 07-20-402-004

The parties of record before the Property Tax Appeal Board are Binu Nair, 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 **A Reduction** 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: \$30,058
IMPR.: \$113,600
TOTAL: \$143,658

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 wood siding exterior construction with 2,889 square feet of living area. The dwelling was constructed in 2000 and is approximately 24 years old. Features of the home include a finished basement, 3½ bathrooms, central air conditioning, one fireplace and a 649 square foot garage. The property has an approximately 13,555 square foot site¹ and is located in Gurnee, Warren 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 nine equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in

¹ The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

size from 2,756 to 2,907 square feet of living area. The homes range from 23 to 27 years old. Each comparable has a basement, three of which have finished area.² Each dwelling has from 2½ to 3½ bathrooms, central air conditioning and a garage ranging in size from 440 to 666 square feet of building area. Five comparables each have one fireplace. The comparables have improvement assessments ranging from \$101,270 to \$110,920 or from \$36.74 to \$38.39 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$107,644 or \$37.26 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 \$147,862. The subject has an improvement assessment of \$115,210 or \$39.88 per square foot of living area.

The board of review, through the Warren Township Assessor's Office, submitted comments critiquing the appellant's comparables contending eight of the comparables have a fewer number of bathrooms, six lack any finished basement area, two have a smaller garage size and four lack a fireplace.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,588 to 2,889 square feet of living area and are 23 or 27 years old. Each comparable has a finished basement, 2½ or 3½ bathrooms, central air conditioning and a garage ranging in size from 649 to 683 square feet of building area. Three homes each have one fireplace. The comparables have improvement assessments ranging from \$109,649 to \$114,979 or from \$39.33 to \$42.37 per square foot of living area. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 13 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 through #7 and #9 as well as board of review comparables #1, #2 and #4 which are less similar to the subject in dwelling size, basement finished area, bathroom count and/or garage capacity than other properties in the record.

² The Board finds, based on comments submitted by the board of review, that appellant comparables #3, #6 and #8 have finished basement area not disclosed in the appellant's grid and not refuted by the appellant.

The Board finds the best evidence of assessment equity to be appellant comparable #8 and board of review comparable #3 which are identical or nearly identical to the subject in location, age, design, dwelling size, basement amenity, bathroom count, garage size and other features. However, appellant comparable #8 has an unfinished basement, in contrast to the subject's finished basement, suggesting an upward adjustment is needed to make this property more equivalent to the subject. These two comparables have improvement assessments of \$110,920 and \$113,619 or \$38.39 and \$39.33 per square foot of living area. The subject's improvement assessment of \$115,210 or \$39.88 per square foot of living area falls above the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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



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:

April 21, 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

Binu Nair, 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