



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

APPELLANT: Matthew Tomlinson
DOCKET NO.: 24-02004.001-R-1
PARCEL NO.: 07-31-308-004

The parties of record before the Property Tax Appeal Board are Matthew Tomlinson, 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: \$21,107
IMPR.: \$143,516
TOTAL: \$164,623

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 and masonry exterior construction with 3,177 square feet of living area. The dwelling was constructed in 1986 and is approximately 38 years old. Features of the home include a 1,167 square foot basement, 2½ bathrooms, central air conditioning, a fireplace, and a 576 square foot garage. The property has a 41,173 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables located in the same neighborhood code and from .12 to .55 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction which range in age from 40 to 51 years old. The dwellings range in size from 3,056 to 3,298 square feet of living area. The dwellings each have a basement ranging in size from 1,036 to

2,042 square feet of building area, 2½ to 4 bathrooms, central air conditioning, a fireplace, and a garage ranging in size from 576 to 1,244 square feet of building area. The comparables have improvement assessments ranging from \$128,671 to \$166,300 or from \$40.86 to \$54.42 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$134,451 or \$42.32 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 \$164,623. The subject property has an improvement assessment of \$143,516 or \$45.17 per square foot of living area.

In response to the appellant's evidence, the board of review, by a letter of the Warren Township Assessor, pointed out that four of the appellant's comparables are each more than 10 years older than the subject dwelling. The assessor further noted the subject's assessment both in terms of overall improvement assessment and on a per-square-foot basis falls within the range of the appellant's own comparables.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables along with property record cards. Board of review comparable #3 is the same property as appellant's comparable #4. The properties are located in the same assessment neighborhood code and from .07 to .35 of a mile from the subject. The comparables consist of 1.5-story or 2-story dwellings of frame, masonry, or frame and masonry exterior construction which are either 37 or 39 years old. The dwellings range in size from 3,056 to 3,635 square feet of living area. The dwellings each have a basement ranging in size from 1,410 to 2,115 square feet, where comparables #2, #3, and #4 have finished basement areas ranging from 945 to 1,829 square feet. Features include 2½, 3½ or 4½ bathrooms, central air conditioning, one or two fireplaces, and a garage or garages ranging from 476 to 768 square feet of building area.¹ The comparables have improvement assessments ranging from \$154,089 to \$181,530 or from \$48.14 to \$54.42 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 eight suggested equity comparables, one of which was common to both parties, located in the same neighborhood code and within .55 of a mile from the subject. The Board has given reduced weight to appellant's comparables #1, #2, #3 and #5, due to

¹ The parties' common comparable is depicted as having two garages of 476 and 768 square feet of building area, respectively.

differences in age of nearly 10 years when compared to the subject and other comparables in the record which are closer in age to the subject dwelling.

While none of the comparables are particularly similar to the subject in several characteristics, except location and age, the Board finds the best evidence of assessment equity in the record consists of appellant's comparable #4/board of review comparable #3 along with board of review comparables #1, #2 and #4. Three of these four comparables necessitate downward adjustments to account for finished basement area, which is not a feature of the subject. In addition, adjustments for differences in both dwelling size and basement size are necessary to make the comparables more similar to the subject property. One comparable has an additional fireplace suggesting a downward adjustment for this difference. Each of the best comparables necessitate adjustments to account for size differences in garages when compared to the subject. These four best comparables in the record have improvement assessments ranging from \$154,089 to \$181,530 or from \$48.14 to \$54.42 per square foot of living area. The subject's improvement assessment of \$143,516 or \$45.17 per square foot of living area is below the range of the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of living area basis, which the Board finds to be logical given differences in dwelling size, basement size, lack of finished basement area, and smaller garage feature than most of the properties.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to 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



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: _____

October 21, 2025



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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