



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

APPELLANT: Ronald & Fran Levin  
DOCKET NO.: 24-02068.001-R-1  
PARCEL NO.: 15-29-102-094

The parties of record before the Property Tax Appeal Board are Ronald and Fran Levin, the appellants, by Ronald Kingsley, attorney-at-law 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:** \$41,814  
**IMPR.:** \$96,506  
**TOTAL:** \$138,320

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a two-story dwelling of brick and vinyl exterior construction containing 2,107 square feet of living area.<sup>1</sup> The dwelling was constructed in 1978 and is approximately 46 years old. Features of the property include a partial basement that is partially finished, central air conditioning, one fireplace, 1½ bathrooms,<sup>2</sup> and an attached 2-car garage. The property has a 10,463 square foot site located in Buffalo Grove, Vernon Township, Lake County.

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<sup>1</sup> The Board finds the best estimate of size of the subject dwelling is contained in the appraisal submitted by the appellants that includes a sketch of the home with measurements and calculations.

<sup>2</sup> The appraiser explained the subject property has a master bathroom that has been gutted to the studs and has not been redone. The appraiser concluded the master bathroom has no measurable contributory value. The master bathroom was not included in the room count due to its unfinished condition. The appraisal contains photographs depicting the master bathroom.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$415,000 as of March 20, 2024. The appraisal was prepared by Robert E. Headrick, an Illinois Certified General Real Estate Appraiser. The purpose of the appraisal was to provide the client, identified as Melissa Levin, with a credible opinion of market value. The fee simple property rights were appraised. The appraiser determined the highest and best use of the property as improved is the current use.

The appraiser indicated that he conducted an interior and exterior inspection of the subject property on March 20, 2024, and the report included photographs of the exterior and interior of the subject property. The appraiser provided a discussion of the quality and condition of the subject property. The report indicated that the laminate flooring is partially installed over over existing hardwood in the foyer, living room (about 1/3 complete) and dining room (about 1/4 complete). The hardwood flooring exposed to the remaining areas of the first floor is worn. Baseboard is missing in the foyer, kitchen, living room, and dining room. The foyer light is loose. Crown molding in the kitchen has an exposed seam and is in need of caulking. The sliding rear door trim is scratched. The laundry room has older cabinets, missing hardware, and missing baseboard. The newer hardwood on the second floor is scratched and needs refinishing. There are missing closet doors on second floor. There is a hole in the wall behind the door of bedroom #1. The updated hall bathroom has a bubble tub that is reported to be inoperable and a peeling ceiling. The master bathroom has been gutted down to studs and is not redone. The appraiser concluded the master bathroom has no measurable contributory value and the room count is only reflective of the hall bathroom and the first-floor powder room. There are missing and/or inoperable second floor ceiling lights. The recreation room has been remodeled but some outlets and lights are inoperable and/or not installed. The dishwasher has leaked under the sink.

The appraiser developed the sales comparison approach to value using three comparable sales composed of a split-level dwelling and two, two-story dwellings with brick and vinyl, brick and hardi-board, or brick and frame exteriors that have either 2,115 or 2,142 square feet of living area. The homes range in age from 43 to 54 years old. One comparable has a basement with finished area and two comparables each have one fireplace. Each comparable has central air conditioning, 2½ bathrooms, and a 2-car garage. Comparable #1 also has an inground swimming pool. These properties have sites ranging in size from 9,898 to 11,596 square feet of land area. The comparables are located in Buffalo Grove from .38 to .64 of a mile from the subject property. The appraiser explained that the comparables are located in the subject's defined neighborhood and with the same Prairie Elementary School area. The appraiser further stated that comparables #2 and #3 had been extensively remodeled. The sales occurred from October 2023 to February 2024 for prices ranging from \$435,000 to \$447,000 or from \$203.08 to \$211.58 per square foot of living area, land included. The appraiser adjusted the comparables for such characteristics as site size, view, quality of construction, condition, room count, basement size, basement finish, concrete patio, swimming pool and/or fireplace resulting in adjusted prices ranging from \$412,500 to \$427,000. Based on this analysis the appraiser arrived at an estimated market value for the subject of \$415,000. The appellant requested the subject's total assessment be reduced to \$138,320 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,077. The subject's assessment reflects a market value of \$477,278 or \$226.52 per square foot of living area, land included, when using 2,107 square feet of living area and the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings of frame construction that range in size from 2,048 to 2,193 square feet of living area. The homes were built from 1975 to 1978. Each property has a basement with three having finished areas, central air conditioning, 2½ bathrooms, and a garage with either 440 or 441 square feet of building area. Three comparables each have one fireplace. These properties have sites ranging in size from 6,630 to 11,312 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from .079 to .512 of a mile from the subject property. The sales occurred from April 2022 to March 2024 for prices ranging from \$500,000 to \$565,000 or from \$230.20 to \$262.02 per square foot of living area, land included.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$415,000 as of March 20, 2024. The appraiser conducted an interior and exterior inspection of the subject property, provided a detailed description of the interior of the subject property that indicated the property has some condition issues, and provided photographs of the interior of the property that supported his description of the subject dwelling. The appraiser developed the sales comparison approach to value using three sales that had varying degrees of similarity to the subject property and sold from October 2023 to February 2024 for prices ranging from \$435,000 to \$447,000 or from \$203.08 to \$211.58 per square foot of living area, land included. The appraiser discussed the condition of the comparables and made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$412,500 to \$427,000. The adjustments the appraiser made appear logical and were not refuted by the board of review. The board of review did provide five comparable sales that are similar to the subject in location, style, age and most features. However, the board of review did not adjust the comparables for differences from the subject. Additionally, the board of review did not address the condition issues associated with the subject dwelling as reported in the appellants' appraisal. For these reasons the Board gives less weight to the comparable sales presented by the board of review.

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<sup>3</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

The subject's assessment reflects a market value of \$477,278, which is above the appraised value presented by the appellants. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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:

March 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

Ronald & Fran Levin, 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