FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Revis
DOCKET NO.: 24-02151.001-R-1
PARCEL NO.: 15-20-405-005

The parties of record before the Property Tax Appeal Board are John Revis, 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:	$27,240
IMPR.:	$108,664
TOTAL:	$135,904

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 part two-story and part one-story dwelling of frame exterior construction containing 1,901 square feet of living area.[1] The dwelling was built in 1990 and is approximately 34 years old. Features of the home include a 1,056 square foot basement with 792 square feet of finished area, central air conditioning, 3½ bathrooms, one fireplace, a garage with 441 square feet of building area and a shed. The property has a 10,000 square foot site and is located in Buffalo Grove, Vernon 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 three equity

[1] The Board finds the best evidence of the subject dwelling's story height is found in the schematic diagram depicted in the subject's property information printout submitted by the board of review and disclosed the subject dwelling was built in 1990 and the property also has a shed, which were not refuted by the appellant.

comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame exterior construction that contain 1,887or 1,903 square feet of living area. The dwellings are 35 or 36 years old. Each comparable has a 741 square foot basement with 555 or 556 square feet of finished area, central air conditioning, 2½ bathrooms, a fireplace and a garage with 441 square feet of building area. The comparables have improvement assessments that range from $101,350 to $102,076 or from $53.64 to $54.06 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $101,970 or $53.64 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 $135,904. The subject property has an improvement assessment of $108,664 or $57.16 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The board of review's comparable #3 is the same property as the appellant's comparable #3. The comparables are improved with two-story dwellings of frame exterior construction, each containing 1,901 or 1,903 square feet of living area. The dwellings were built in 1989 or 1990. The comparables each have a 741 square foot basement, three of which have 556 square feet of finished area. Each comparable has central air conditioning, 2½ bathrooms and a garage with 441 square feet of building area. Two comparables each have a fireplace. Comparable #1 has a shed. The comparables have improvement assessments that range from $98,828 to $102,076 or from $51.93 to $53.64 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 information on six comparables for the Board's consideration, as one comparable was common to both parties. The Board finds all the comparables are similar to the subject in location, dwelling size and age. However, the Board finds each dwelling is inferior to the subject in bathroom count and basement finish, and four comparables each lack a fireplace and five comparables each lack a shed, both features of the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from $98,828 to $102,076 or from $51.93 to $54.06 per square foot of living area. The subject's improvement assessment of $108,664 or $57.16 per square foot of living area falls above the range established by the best comparables in this record, which appears to be logical given the subject's superior features. 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. Therefore, based on this record, the Board finds 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:

C E R T I F I C A T I O N

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

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