



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

APPELLANT: Steven Turck
DOCKET NO.: 24-02236.001-R-1
PARCEL NO.: 16-32-103-023

The parties of record before the Property Tax Appeal Board are Steven Turck, 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: \$51,799
IMPR.: \$97,869
TOTAL: \$149,668

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 one-story dwelling of brick and frame exterior construction with 1,435 square feet of above ground living area. The dwelling was constructed in 1956. Features of the home include central air conditioning, a 253 square foot garage and a 906 square foot finished basement/lower level.¹ The property has a 9600 square foot site and is located in Deerfield, West Deerfield 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 within the subject's assessment neighborhood and within .47 of a mile from the subject. The comparables are improved with one-story dwellings of wood frame exterior,

¹ The Board finds the best description of the subject is in the Property Record Card provided by the board of review, which was not refuted by appellant in rebuttal.

ranging in size from 1,252 to 1,627 square feet of living area. The comparables range in age from 61 to 69 years old. Each comparable has central air conditioning, a garage ranging from 242 to 546 square feet in size and 1.5 to 2.5 bathrooms. Two comparables each have a fireplace and an unfinished basement/lower level. The comparables have improvement assessments that range from \$71,200 to \$103,512 or from \$49.23 to \$68.74 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$87,212 or \$60.77 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,668. The subject property has an improvement assessment of \$97,869 or \$68.20 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. All three comparables are located within .38 miles of the subject, and within the subject's neighborhood code. They consist of one-story dwellings of brick exterior construction ranging in size from 1,385 to 1,463 square feet of living area. Each home was built in 1956 or 1958 and is either 66 or 68 years old. Each dwelling has central air conditioning, and either 1.5 or 2 bathrooms. One comparable has a fireplace. Two comparables each have a 486 or 616 square foot garage. Two comparables have a basement/lower level, one with finished area. The comparables have improvement assessments ranging from \$96,789 to \$106,043 or from \$68.68 to \$75.75 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 twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #4, #5 through #9, and the board of review's comparable #2, for not having a basement or lower level, unlike subject's basement/lower level.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are most similar to the subject with regard to age, basement/lower level amenity, dwelling size and location. These four comparables have improvement assessments ranging from \$76,954 to \$106,043 or \$49.23 to \$75.75 per square foot of living area. The subject's improvement assessment of \$97,869 or \$68.20 per square foot of living area falls within the range established by the best comparables in the record. 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



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

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COUNTY

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