



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

APPELLANTS: Marc & Susan Belgrad
DOCKET NO.: 24-02780.001-R-1
PARCEL NO.: 15-33-312-006

The parties of record before the Property Tax Appeal Board are Marc & Susan Belgrad, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$45,288
IMPR.: \$140,862
TOTAL: \$186,150

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 consists of a two-story dwelling of frame exterior construction with 2,340 square feet of living area.¹ The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2 ½ bathrooms and a 420 square foot garage. The property has a 16,685 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables located within the subject's assessment neighborhood and within .15 of a mile from the subject. The comparables are improved with two-story dwellings of vinyl and wood exterior

¹ The Board finds that the best description of the subject property is in the property record card which was submitted by the board of review, unrefuted by appellants.

construction with 2,388 square feet of living area and were built in 1987. Each comparable has an unfinished basement, 2 ½ bathrooms, central air conditioning, five with a fireplace, and a 420 square foot garage. The comparables have improvement assessments that range from \$131,431 to \$138,450 or from \$55.04 to \$57.98 per square feet of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$134,690 or \$57.56 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 \$186,150. The subject property has an improvement assessment of \$140,862 or \$60.20 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 located within the subject's assessment neighborhood and within .22 of a mile from subject. The comparables are improved with two-story dwellings of frame exterior construction with 2,320 or 2,388 square feet of living area and were built in 1987. Each comparable has a basement, with one featuring finished area, 2 ½ or 3 ½ bathrooms, central air conditioning, one fireplace, and a 416 or 420 square foot garage. The comparables have improvement assessments that range from \$143,003 to \$144,509 or \$59.88 to \$62.29 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel asserts that only Above Ground Living Area is considered when determining uniformity and that no property should be assessed higher than any other similar property within the same geographical area. Counsel contends that the board of review's failure to respond to or object to the appellant's equity comparables constitutes an admission by the board of review that appellants' comparables are appropriate for determining fair market value based on equity and then proceeds to summarize appellants' comparables. Lastly, counsel argues that the board of review's comparable #1 has a finished basement, a feature the subject lacks, and for that reason should be given little to no weight in consideration by the Board.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the appellants' counsel's argument that only above ground living area AGLA should be considered in determining uniformity to be without merit as all improvements and their respective assessments are to be considered in order to determine the degree of comparability with possible adjustments needed to the properties to make them more equivalent to the subject property. Additionally, the Board finds that the board of review, in response to appellants' appeal petition, timely submitted its Board of Review Notes on Appeal,

the property record card of the subject property and all supporting written and documentary evidence as per 86 Ill.Admin.Code §1910.40. Therefore, the Board finds the appellants' counsel's argument that the board of review failed to respond or object to appellants' comparables to be without merit as well.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to the board of review's comparable #1 due to its basement finished area, a characteristic dissimilar to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellants' comparables and the board of review's comparables #2, and #3 which are most similar to the subject in dwelling size, age, location, basement feature and other characteristics. However, the comparables have varying degrees of similarity to the subject in basement size and/or other features, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$131,431 to \$143,294 or from \$55.04 to \$61.76 per square foot of living area. The subject's improvement assessment of \$140,862 or \$60.20 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 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 presented.

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: _____

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

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