



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

APPELLANT: Carolyn Gable
DOCKET NO.: 24-02828.001-R-1
PARCEL NO.: 13-33-301-024

The parties of record before the Property Tax Appeal Board are Carolyn Gable, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. in Chicago; 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: \$70,171
IMPR.: \$528,262
TOTAL: \$598,433

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 2-story dwelling of brick and frame exterior construction with 6,026 square feet of living area. The dwelling was constructed in 2006. Features of the home include a walkout basement with finished area, central air conditioning, five fireplaces, five full bathrooms, two half bathrooms, a 1,107 square foot attached garage, a pool house, and an inground swimming pool. The property has a 5,070 square foot site and is located in Barrington Hills, Cuba Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject and within 0.79 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 6,486 to 7,933 square feet of living area that were built from 2002 to 2007. Each home

has a basement, three with finished area and three of which are lookout or walkout basements. Each comparable has central air conditioning, three to five fireplaces, four to six full bathrooms, one or two half bathrooms, and an attached garage ranging in size from 760 to 1,309 square feet of building area. Comparable #4 also has an 836 square foot detached garage. The comparables have improvement assessments ranging from \$490,218 to \$637,956 or from \$70.43 to \$81.26 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$470,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$598,433. The subject property has an improvement assessment of \$528,262 or \$87.66 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 located within the same assessment neighborhood code as the subject and within 0.80 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 5,747 to 6,980 square feet of living area that were built from 1998 to 2021. Each home has a basement with finished area, three of which are walkout basements. Each comparable has central air conditioning, three to five fireplaces, four to seven full bathrooms, and an attached garage ranging in size from 686 to 1,408 square feet of building area. Three comparables each have two half bathrooms. Comparable #4 also has a 600 square foot detached garage. Comparables #1, #2, and #3 each have an inground swimming pool, with comparable #1 also having a pool house and comparables #2 and #3 each also having a hot tub. Comparable #4 has a barn. The comparables have improvement assessments ranging from \$505,320 to \$584,012 or from \$81.59 to \$94.26 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending that the subject property sold in August 2023 for a price of \$1,900,000, which is higher than the market value reflected by the subject's assessment of \$1,795,479. The subject had multiple permits issued in January 2025 for a remodel, addition, new pool, and new pool cabana, which are not included in the 2025 tax year assessment. With regard to the comparables, it was argued that comparable #1 is the most similar to the subject, comparables #2 and #3 also have a pool but do not have a pool house like the subject, and comparable #4 is a newer home but lacks a pool, pool house, and walkout basement. With regard to the appellant's comparables, it was argued that these properties do not have pools or pool houses, differ from the subject by 8% to 32% in dwelling size, and/or differ in bathroom count and/or finished basement 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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #4, and #5 and the board of review's comparables #2 and #4, due to substantial differences from the subject in dwelling size or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 and the board of review's comparables #1 and #3, which are more similar to the subject in dwelling size, age, location, and some features. Three comparables lack a pool house, two comparables lack an inground swimming pool, and two comparables lack a walkout basement, which are features of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Furthermore, one comparable has fewer fireplaces than the subject, one comparable has a much smaller garage than the subject, and one comparable has fewer bathrooms than the subject, suggesting additional upward adjustments would be needed. However two comparables each have one more full bathroom than the subject, suggesting a downward adjustment to these comparables would be needed. These most similar comparables have improvement assessments that range from \$506,327 to \$584,012 or from \$76.20 to \$94.26 per square foot of living area. The subject's improvement assessment of \$528,262 or \$87.66 per square foot of living area falls within the range established by the best comparables in this record.

Based on this record and after considering appropriate 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

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: June 16, 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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