FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gregory Sigalovich
DOCKET NO.: 25-01720.001-R-1
PARCEL NO.: 15-05-204-024

The parties of record before the Property Tax Appeal Board are Gregory Sigalovich, the appellant, 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 ***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:	$28,076
IMPR.:	$110,480
TOTAL:	$138,556

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 2025 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 construction with 1,868 square feet of living area. The dwelling was constructed in 1977 and is approximately 48 years old. Features of the property include a 754 square foot basement, central air conditioning, 2½ bathrooms, and an attached garage with 441 square feet of building area. The property has a 6,787 square foot site located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame construction that range in size from 1,836 to 2,191 square feet of living area. The homes are 48 to 50 years old. Each comparable has a basement, central air conditioning, 2½ bathrooms, and a garage with 441 or 471 square feet of building area. Three comparables each have one fireplace. The comparables have sites ranging in size from 6,500 to 8,588 square feet of land.

The comparables have the same neighborhood code as the subject and are located from .36 to .77 of a mile from the subject property. These properties sold from June 2023 to September 2023 for prices ranging from $375,000 to $425,000 or from $193.98 to $206.97 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $127,634.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $138,556. The subject's assessment reflects a market value of $415,710 or $222.54 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

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 each with 1,868 square feet of living area. The homes were built from 1974 to 1978. Three comparables each have a basement with 754 square feet of building area with either 301 or 566 square feet of finished area. Each property has central air conditioning, one fireplace, 2½ bathrooms, and a garage with 441 square feet of building area. Comparable #5 also has a shed. These properties have sites ranging in size from 6,363 to 10,887 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from .146 to .355 of a mile from the subject property. The sales occurred from July 2024 to July 2025 for prices ranging from $456,500 to $520,000 or from $244.38 to $278.37 per square foot of living area, including land.

Conclusion of Law

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

The Board finds the best evidence of market value to be board of review comparable sales that sold nearer in time to the assessment date at issue than the comparables submitted by the appellant. The board of review comparables are similar to the subject in location, age, style, size and most features. Each of the board of review comparables has one fireplace while the subject has no fireplace necessitating downward adjustments to the comparables to make them more equivalent to the subject for this dissimilarity. Board of review comparables #1 through #3 have finished basement area, unlike the subject, indicating downward adjustments to the comparables to make them more equivalent to the subject property for this difference would be proper. Board of review comparable #5 has a shed while the subject does not have this added building, requiring a downward adjustment to the comparable for this difference. Conversely, board of review comparables #4 and #5 do not have basements, a feature of the subject property, suggesting upward adjustments to the comparables to make them more equivalent to the subject for this difference would be appropriate. The board of review comparables sold for prices ranging from $456,500 to $520,000 or from $244.38 to $278.37 per square foot of living area, including land. The subject's assessment reflects a market value of $415,710 or $222.54 per

square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparable, 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: November 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 9-215 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

Gregory Sigalovich, 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