



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

APPELLANT: Donna Vandebroek  
DOCKET NO.: 16-02392.001-R-1  
PARCEL NO.: 06-26-308-019

The parties of record before the Property Tax Appeal Board are Donna Vandebroek, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 **A Reduction** 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:** \$17,946  
**IMPR.:** \$80,124  
**TOTAL:** \$98,070

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 2016 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 is improved with a two-story dwelling of frame exterior construction with 2,428 square feet of living area situated on a 10,890 square foot site. The dwelling was constructed in 1920 and features a full basement, central air conditioning, two fireplaces, and a detached garage with 580 square feet of building area. The property is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on eight assessment comparables located within .38 of a mile from the subject. The comparables are improved with two-story or one-story single-family dwellings of frame or vinyl siding exterior construction ranging in size from 2,220 to 2,776 square feet of living area. The dwellings were constructed between 1890 and 1928. The comparables feature basements with finished and unfinished areas and detached garages ranging in size from 400 to 920 square feet of building area. Six comparables feature air conditioning and a fireplace. The comparables have

improvement assessments ranging from \$55,840 to \$81,331 or from \$22.79 to \$33.44 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$80,124 or \$33.00 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 \$103,509. The subject property has an improvement assessment of \$85,563 or \$35.24 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located within .478 of a mile from the subject. The comparables are improved with two-story single-family dwellings of frame exterior construction that were constructed between 1890 and 1925 and range in size from 2,237 to 2,604 square feet of living area. The comparables feature basements and attached and detached garages ranging in size from 388 to 2,112 square feet of building area. Two dwellings feature central air conditioning and a fireplace. The comparables have improvement assessments ranging from \$74,232 to \$83,156 or from \$29.73 to 35.11 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

### **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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of fourteen suggested comparables for the Board's consideration. The Board gave less consideration to appellant's comparable #3 due to it being a one-story dwelling, significantly older age, having no air conditioning and no fireplace, unlike the subject. The Board gave less consideration to appellant's comparables #1 and #6 due to not having air conditioning, and only one or no fireplace which is inferior to the subject property.

The board gave less weight to board of review comparables #1, #3, #5, and #6 due to the dwellings not having air conditioning, unlike the subject dwelling.

The Board finds that the remaining five comparables submitted by the appellant along with two remaining comparables submitted by the board of review are most similar to the subject property in location, dwelling size, design, age, and features. These remaining seven comparables have improvement assessments ranging from \$56,180 to \$81,512 or from \$25.31 to \$33.05 per square foot of living area. The subject's improvement assessment of \$85,563 or \$35.24 per square foot of living area falls above the range established by the best comparables in this record on a per square foot basis.

Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: January 15, 2019



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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