



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

APPELLANT: Claudia Gruber  
DOCKET NO.: 17-02081.001-R-1  
PARCEL NO.: 01-11-405-013

The parties of record before the Property Tax Appeal Board are Claudia Gruber, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$8,039  
**IMPR.:** \$0  
**TOTAL:** \$8,039

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 2017 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 vacant site containing 6,098 square feet of land area. The property is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within .03 of a mile of the subject property. The appellant's comparables #2 and #6 are the same property. The comparables range in size from 5,663 or 6,970 square feet of land area and have land assessments ranging from \$2,463 to \$8,613 or from \$0.43 to \$1.32 per square foot of land area. Based on this evidence, the appellant is requesting a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,039. The subject property has a land assessment of \$8,039 or \$1.32 per square foot of land area.

The board of review argued that the appellant's comparables #1, #2 and #3 are unbuildable lots as reflected by their lower assessments.

In support of its contention of the correct assessment the board of review submitted information on four improved equity comparables. Board of review comparable #1 and the appellant's comparable #5 are the same property. The comparables are located within .07 of a mile of the subject property. The comparables range in size from 4,792 to 6,534 square feet of land area and have land assessments ranging from \$6,317 to \$8,613 or \$1.32 per square foot of land area. Based on this evidence, the board of review is requesting confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration, with one comparable being utilized by both parties. The Board gives little weight to the appellant's comparables #1 through #3 as the board of review asserted these lots were unbuildable, which was unrefuted by the appellant.

The Board finds the best evidence of assessment equity to be the parties' common comparable, the appellant's comparable #4 and the remaining three comparables submitted by the board of review which are similar to the subject in lot size and location. These five comparables have sites ranging in size from 4,792 to 6,534 square feet of land and have land assessments that range from \$5,513 to \$8,613 or \$0.79 and \$1.32 per square foot of land area. The subject's land assessment of \$8,039 or \$1.32 per square foot of land area falls within the overall range established by the most similar comparables in this record and is identical to four of the five comparables on a square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and no 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: April 21, 2020



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Claudia Gruber, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085