



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

APPELLANT: Barbara Stapleton  
DOCKET NO.: 19-04451.001-R-1  
PARCEL NO.: 13-10-101-017

The parties of record before the Property Tax Appeal Board are Barbara Stapleton, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:** \$11,794  
**IMPR.:** \$133,869  
**TOTAL:** \$145,663

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 2019 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 wood siding and stone exterior construction with 3,559 square feet of living area.<sup>1</sup> The dwelling was constructed in 1950 but has a reported effective age of 1990. Features of the home include a crawl space foundation, central air conditioning, three fireplaces and a 560 square foot garage. The property also has a 1,241 square foot wood deck, a 160 square foot metal shed and a 640 square foot boathouse enclosure. The property has a 14,940 square foot site and is located in Cary, Cuba Township, Lake County.

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<sup>1</sup> The Board finds the best description of the subject property is found in the property record card provided by the board of review disclosing the property has a wood deck, a metal shed and a boathouse enclosure, which was not reported by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,988 to 3,129 square feet of living area. The dwellings were built from 1943 to 1952 and have reported effective ages ranging from 1981 to 1988. One comparable has a basement, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a garage that ranges in size from 360 to 572 square feet of building area. The comparables have improvement assessments that range from \$98,493 to \$109,411 or from \$32.42 to \$34.97 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$121,255 or \$34.07 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 \$145,663. The subject property has an improvement assessment of \$133,869 or \$37.61 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 property. The board of review comparables #2, #3 and #4 are duplicates of the appellant's comparables #2, #1 and #3, respectively. The comparables are improved with two-story dwellings of wood siding or wood and vinyl siding exterior construction ranging in size from 2,988 to 3,362 square feet of living area. The dwellings were built from 1943 to 1952 and have reported effective ages ranging from 1974 to 1988. The board of review reported that one comparable has a basement, one comparable has a finished lower level and two comparables have crawl space foundations. Each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a garage that ranges in size from 360 to 572 square feet of building area. One comparable has a metal utility shed. The comparables have improvement assessments that range from \$98,493 to \$109,411 or from \$29.33 to \$34.97 per square foot of living area. The board of review also provided a copy of the MLS listing sheet associated with the subject's March 2020 sale.<sup>2</sup> 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.

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<sup>2</sup> The Board finds the subject's sale data provided by the board of review does not address the appellant's improvement assessment inequity argument and will not be further addressed on this record.

The record contains a total of four suggested equity comparables for the Board's consideration, as three comparables were common to both parties. The Board finds all of the comparables are relatively similar to the subject in location and design. However, the board finds all of the dwellings are smaller in size than the subject dwelling and none of the comparables have a large wood deck, a metal utility shed and a boathouse enclosure like the subject. Nevertheless, these comparables have improvement assessments that range from \$98,493 to \$109,441 or from \$29.33 to \$34.97 per square foot of living area. The subject's improvement assessment of \$133,869 or \$37.61 per square foot of living area is greater than the comparables in the record both in terms of overall improvement assessment and on a square foot basis. However, the Board finds the subject's higher improvement assessment is justified given its larger dwelling size and superior features such as a boathouse enclosure. After considering adjustments to the comparables for differences when compared to 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



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 18, 2022



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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