



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

APPELLANT: Lynn Cornwall  
DOCKET NO.: 19-08081.001-R-1  
PARCEL NO.: 15-09-104-006

The parties of record before the Property Tax Appeal Board are Lynn Cornwall, 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:** \$35,826  
**IMPR.:** \$169,701  
**TOTAL:** \$205,527

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 part one-story and a part two-story dwelling of wood siding exterior construction with 3,203 square feet of living area.<sup>1</sup> The dwelling was built in 1989 and has an effective age of 1992. Features of the home include a basement that is finished with a recreation room, central air conditioning, two fireplaces and a 441 square foot garage. The property has a 12,070 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

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 in same assessment neighborhood code as the subject. The comparables are

---

<sup>1</sup> The Board finds the subject's property record card submitted by the board of review indicates the subject has an effective age of 1992 and a recreation room in the basement which were unrefuted by the appellant.

described as one-story or two-story dwellings of wood siding exterior construction with either 2,693 or 3,104 square feet of living area. The dwellings were built in 1989 or 1991. One comparable has a basement. Each comparable has central air conditioning, one fireplace and a garage with either 441 or 483 square feet of building area. The comparables have improvement assessments ranging from \$120,429 to \$155,210 or from \$44.72 to \$50.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,527. The subject property has an improvement assessment of \$169,701 or \$52.98 per square foot of living area.

In response to the appeal, the board of review asserted two of the appellant's comparables are on a slab foundation compared to the subject's basement with a recreation room. The board of review's evidence also noted appellant's comparable #1 has 579 square foot recreation room in the basement.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 3,060 to 3,247 square feet of living area. The dwellings were constructed from 1989 to 1992 and have basements that are finished with recreation rooms. Each comparable has central air conditioning, one fireplace and a garage with either 441 or 651 square feet of building area. The comparables have improvement assessments ranging from \$162,118 to \$172,670 or from \$50.37 to \$56.01 per square foot of living area. Based on this evidence, the board of review requested 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. The Board gives less weight to appellant's comparables #2 and #3 which lack basements unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable 1 and the board of review comparables which overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$155,210 to \$172,670 or from \$50.00 to \$56.01 per square foot of living area. The subject has an improvement assessment of \$169,701 or \$52.98 per square foot of living area, which falls within the improvement assessment range established by the best comparables in the record. Therefore,

after considering adjustments to the best comparables for differences when compared to the subject, the Board finds evidence 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: July 19, 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

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

APPELLANT

Lynn Cornwall, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602-3992

COUNTY

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