



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

APPELLANT: Christy R. Houle  
DOCKET NO.: 19-09181.001-R-1  
PARCEL NO.: 06-35-100-001

The parties of record before the Property Tax Appeal Board are Christy R. Houle, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 **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:** \$14,960  
**IMPR.:** \$93,657  
**TOTAL:** \$108,617

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2018 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 1.5-story dwelling of vinyl siding exterior construction with 1,902 square feet of living area. The dwelling was constructed in 1924 and has an effective age of 1951.<sup>1</sup> Features of the home include a full basement with finished area, central air conditioning, and a 462 square foot garage. The property has a 9,583 square foot site<sup>2</sup> and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on eleven equity comparables. The comparables are located from 0.02 to 0.48 of a mile from the subject and one

---

<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

<sup>2</sup> The parties differ regarding the subject's site size. The Board finds the best evidence of site size is found in the subject's property record card, which was not refuted by the appellant in written rebuttal.

comparable is located in the same assessment neighborhood as the subject. The comparables are improved with 1.5-story homes of brick, vinyl siding, or wood siding exterior construction ranging in size from 1,740 to 2,087 square feet of living area. The dwellings were built from 1904 to 1939. Each home has a basement and a garage ranging in size from 240 to 600 square feet of building area. Five homes each have a fireplace and eight homes have central air conditioning. The comparables have improvement assessments ranging from \$47,253 to \$82,677 or from \$25.24 to \$41,111 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 \$108,617. The subject property has an improvement assessment of \$93,657 or \$49.24 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables. The comparables are located from 0.15 to 0.83 of a mile from the subject and within the same assessment neighborhood as the subject. The comparables are improved with 2-story homes of vinyl or wood siding exterior construction ranging in size from 1,865 to 2,180 square feet of living area. The dwellings were built from 1900 to 1931 and have effective ages ranging from 1953 to 1969. Four homes each have an unfinished basement and one home has a crawl space foundation. Each home has central air conditioning. Two homes each have one or two fireplaces and four homes each have a garage ranging in size from 360 to 576 square feet of building area. Comparable #3 has a 672 square foot flat barn. The comparables have improvement assessments ranging from \$88,359 to \$111,007 or from \$44.25 to \$53.37 per square foot of living area. The board of review noted the appellant's comparables are mostly located in different neighborhoods. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the appellant's comparables are located close in proximity to the subject and are similar to the subject in age and design. The appellant further argued that five of the board of review's comparables are 2-story homes compared to the subject 1.5-story home.

### **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 a reduction in the subject's assessment is not warranted.

The record contains a total of sixteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #10, due to their locations in a different assessment neighborhood than the subject. The Board gives less weight to the board of

review's comparables #3 and #4, due to substantial differences from the subject in dwelling size, garage amenity, flat barn amenity, and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparable #11 and the board of review's comparables #1, #2, and #5, which have varying degrees of similarity to the subject. These most similar comparables have improvement assessments that range from \$82,677 to \$111,007 or from \$41.11 to \$53.37 per square foot of living area. The subject's improvement assessment of \$93,657 or \$49.24 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as design, age/effective age, and finished basement area, 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: September 20, 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

Christy R. Houle, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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