



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

APPELLANT: Torrance & Sachi Ramaker  
DOCKET NO.: 19-09182.001-R-1  
PARCEL NO.: 11-21-219-008

The parties of record before the Property Tax Appeal Board are Torrance & Sachi Ramaker, the appellants, 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:** \$72,270  
**IMPR.:** \$261,176  
**TOTAL:** \$333,446

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story dwelling of wood siding exterior construction with 3,523 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement, central air conditioning, four fireplaces, and a 742 square foot garage.<sup>1</sup> The property is located in Libertyville, Libertyville Township, Lake County.

The appellants contend both overvaluation and assessment inequity with regard to the improvement as the bases of the appeal. The appellants did not present any evidence in support of their overvaluation argument, and consequently, such argument shall not be further considered herein. In support of the assessment inequity argument, the appellants submitted information on

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<sup>1</sup> The parties differ regarding the subject's garage size. The Board finds the best evidence of garage size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements and was not refuted by the appellants in written rebuttal.

ten equity comparables. These comparables are located from 0.06 to 0.34 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 2,891 to 3,732 square feet of living area. The dwellings were built from 1995 to 2014. Each home has a basement, central air conditioning, one to three fireplaces, and a garage reported to range in size from 504 to 1,470 square feet of building area. The comparables have improvement assessments ranging from \$180,459 to \$246,573 or from \$56.46 to \$66.70 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$217,050 or \$61.61 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 \$333,446. The subject property has an improvement assessment of \$261,176 or \$74.13 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. The comparables are located from 0.04 to 0.18 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 3,307 to 3,478 square feet of living area. The dwellings were built from 2004 to 2008. Each home has a basement, central air conditioning, two to four fireplaces, and a garage ranging in size from 440 to 616 square feet of building area. Comparables #2 and #3 each have a fully finished attic. The comparables have improvement assessments ranging from \$248,413 to \$266,553 or from \$71.85 to \$77.73 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be sustained.

In written rebuttal, the appellants contended the appellants' comparables are similar to the subject in location, dwelling size, age, design, exterior construction, and attic finish whereas the board of review's comparables #1 through #3 differ from the subject in exterior construction or attic finish.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of fourteen equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3, which have fully finished attics unlike the subject. The Board gives less weight to the appellants' comparables #1, #2, #3, and #5 through #10, which are less similar to the subject in dwelling size and/or age than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellants' comparable #4 and the board of review's comparables #1 and #4, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables have improvement assessments that range from \$220,115 to \$266,553 or from \$58.98 to \$77.73 per square foot of living area. The subject's improvement assessment of \$261,176 or \$74.13 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 when compared to the subject, the Board finds the appellants 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: October 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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APPELLANT

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COUNTY

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