



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

APPELLANT: George & Teresa Lewis  
DOCKET NO.: 20-00320.001-R-1  
PARCEL NO.: 04-18-307-006

The parties of record before the Property Tax Appeal Board are George & Teresa Lewis, the appellants, 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:** \$ 8,703  
**IMPR.:** \$58,425  
**TOTAL:** \$67,128

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2020 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 vinyl siding exterior construction with 1,820 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 10,010 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal concerning both the land and improvement assessments. In support of these arguments, the appellants submitted a letter contending that there is a factual error that has not been corrected by the assessing officials. The appellants partially completed the Section V grid analysis of the Residential Appeal petition setting forth characteristics of the subject and four suggested comparable properties. The appellants contend that the living area square footage recorded for the dwellings lacks 20 square feet by the patio door on certain models. Additionally, the records vary in the lot sizes, recording

10,019 square feet of land area in the "legal description" but setting forth a different parcel size in another portion of the on-line property information. Each of these on-line printouts that the appellants submitted with the appeal include the disclaimer "Some property characteristics are in the process of being updated/corrected due to our recent conversion to a new property tax system." Given the discrepancies in the available reported data, the appellants ask what the dwelling size of the subject home is whether it be 1,800, 1,820 or 1,824 square feet of living area.

The data contained in the Section V grid analysis presented by the appellants depicts four properties located within .5 of a mile from the subject. The lots reportedly range in size from 8,684 to 8,703 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction. The homes were 16 or 17 years old and contain either 1,800 or 1,820 square feet of living area. Each comparable has a basement, one of which has finished area. Each home has central air conditioning and a garage of either 440 or 682 square feet of building area. One comparable has a fireplace.

Upon an initial review of the appeal, the Property Tax Appeal Board issued an Incomplete Appeal Checklist and ordered the appellants to provide the assessments (land, improvement and total) for the subject and each of the comparable properties along with calculating the per-square-foot improvement assessments for each property. Although the appellants failed to abide by this directive, staff of the Property Tax Appeal Board notified the Lake County Board of Review of the pendency of this appeal.

Based on this evidence and argument, the appellants requested a reduced land assessment of \$8,107 or \$0.81 per square foot of land area and a reduced improvement assessment of \$54,425 or \$29.90 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 \$67,128. The subject property has a land assessment of \$8,703 or \$0.87 per square foot of land area and an improvement assessment of \$58,425 or \$32.10 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 with both land and improvement assessment data. Board of review comparable #4 is the same property as the appellants' comparable #4.

The comparable parcels range in size from 10,110 to 13,070 square feet of land area and have land assessments ranging from \$8,684 to \$9,725 or from \$0.74 to \$0.86 per square foot of land area.

The comparables are each improved with a two-story dwelling of vinyl siding exterior construction. The homes range in size from 1,690 to 1,820 square feet of living area. The homes were built from 2001 to 2004 and feature full unfinished basements, central air conditioning, and a garage ranging in size from 400 to 682 square feet of building area. Comparable #2 has a sunroom. The comparables have improvement assessments ranging from \$58,039 to \$61,758 or from \$32.24 to \$36.02 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

### Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal concerning both the land and improvement assessments. 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) [Emphasis added]. The Board finds the appellants did not meet this burden of proof and reductions in neither the subject's land nor improvement assessments is justified on this record.

While the appellants submitted a grid analysis with characteristics for four suggested comparable properties, the appellants failed to provide data concerning the land and/or improvement assessments of these properties. Instead, the appellants were questioning the lot sizes reported on-line by Lake County for the subject and the comparables. Similarly, the appellants questioned the recorded living area square footage of the subject and comparable dwellings which failed to include a 20 square foot area near the patio door.

The Board finds the best and only evidence of assessment equity to be the board of review comparables. As to land assessment equity, the board of review comparables range in size from 10,110 to 13,070 square feet of land area and have land assessments ranging from \$8,684 to \$9,725 or from \$0.74 to \$0.86 per square foot of land area. The subject parcel contains 10,010 square feet of land area and has a land assessment of \$8,703 or \$0.87 per square foot of land area which is slightly above the comparable parcels on a square foot basis, but within the range in terms of overall land assessment.

These comparables have improvement assessments that range from \$58,039 to \$61,758 or from \$32.24 to \$36.02 per square foot of living area. The subject's improvement assessment of \$58,425 or \$32.10 per square foot of living area falls within the range established by the best and only comparables in this record in terms of overall improvement assessment and slightly below the range on a per-square-foot basis.

Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land or improvement assessments were inequitably assessed and a reduction in either the subject's land or improvement 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

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COUNTY

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