



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

APPELLANT: Matt Stefan  
DOCKET NO.: 20-00381.001-R-1  
PARCEL NO.: 01-13-401-020

The parties of record before the Property Tax Appeal Board are Matt Stefan, 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 **A Reduction** 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:** \$2,401  
**IMPR.:** \$60,900  
**TOTAL:** \$63,301

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 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 one-story split-level dwelling of wood siding exterior construction with 1,450 square feet of above grade living area.<sup>1</sup> The dwelling was constructed in 1972. Features of the home include a finished lower level and an unfinished basement. The subject also has central air conditioning, a fireplace and a 550 square foot garage. The property is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are reported to be improved with one-story dwellings of wood siding exterior

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<sup>1</sup> The Board finds the best description of the subject was reported in the subject's property record card, submitted by the board of review, and not refuted by the appellant.

construction that range in size from 1,634 to 2,074 square feet of living area. The homes were built in 1960 or 1965 with comparables #1 and #3 having an effective year built of 1990 and 1975, respectively. Each comparable has a basement, central air conditioning and a garage ranging in size from 371 to 768 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$60,226 to \$79,184 or from \$35.78 to \$38.18 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$54,085 or \$37.30 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 \$74,372. The subject has an improvement assessment of \$71,971 or \$49.64 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 located in the same assessment neighborhood code as the subject property. Board of review comparables #2 and #5 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables are improved with one-story ranch dwellings of wood siding exterior construction that range in size from 1,388 to 1,880 square feet of living area. The homes were built from 1950 to 1969 with comparable #2 having an effective year built of 1990. Four comparables have a basement, two with finished area and one comparable has a crawl space foundation. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 371 to 1,304 square feet of building area. The comparables have improvement assessments that range from \$42,830 to \$79,900 or from \$30.86 to \$49.28 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six equity comparables for the Board's consideration, as two properties were common to both parties. The Board gives less weight to the appellant's comparable #3 which has a substantially larger dwelling size relative to the subject. The Board gives less weight to the board of review comparables #1, #3 and #4 which differ from the subject in foundation type, garage capacity and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the two common comparables which are relatively similar to the subject in location and age but have varying degrees of similarity to the subject in design, dwelling size and other features. These comparables have improvement assessments of \$60,226 to \$61,995 or for \$35.78 and \$37.94 per square foot of

living area, respectively. The subject's improvement assessment of \$71,971 or \$49.64 per square foot of living area falls above the two best comparables in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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