



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

APPELLANT: Susan Lewis  
DOCKET NO.: 20-01785.001-R-1  
PARCEL NO.: 11-08-403-022

The parties of record before the Property Tax Appeal Board are Susan Lewis, the appellant, by attorney Jennifer Blanc, 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:** \$53,110  
**IMPR.:** \$109,978  
**TOTAL:** \$163,088

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 two-story dwelling of wood siding exterior construction with 2,678 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 529 square foot garage. The property has a 11,197 square foot site and is located in Libertyville, Libertyville 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 five equity comparables with the same assessment neighborhood code as the subject property and located from .08 to .19 miles from the subject. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,382 to 2,880 square feet of living area and were built from 1984 to 1987 with comparable #2 having an effective year built of 1990. Each comparable has an unfinished basement, central air conditioning, one fireplace and a

garage that ranges in size from 410 to 506 square feet of building area. The comparables have improvement assessments that range from \$84,855 to \$112,151 or from \$29.46 to \$41.06 per square foot of living area. The appellant also submitted a brief along with exterior pictures of the subject and the comparables and a spreadsheet using the weighted means analysis of the comparables labeled "Exhibit A". 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 \$163,088. The subject property has an improvement assessment of \$109,978 or \$41.07 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 the same assessment neighborhood code as the subject property and located from .09 to .20 miles from the subject property. The comparables are improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 2,517 to 2,688 square feet of living area. The homes were built from 1981 to 1986 with comparables #1 and #4 having effective years built of 1995 and 1990, respectively. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 420 to 574 square feet of building area. The comparables have improvement assessments that range from \$110,393 to \$111,813 or from \$41.33 to \$43.96 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 taxpayer 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 parties submitted ten equity comparables for the Board's consideration that are similar to the subject in location, age, dwelling size and features. The Board gives little weight to appellant's comparable #1 as this property appears to be an outlier due to its improvement assessment being approximately 27% lower than the next lowest comparable's improvement assessment. The remaining best comparables have improvement assessments that range from \$97,479 to \$111,813 or from \$40.28 to \$43.96 per square foot living area. The subject's improvement assessment of \$109,978 or \$41.07 per square foot of living area falls within the range established by best comparables in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by 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

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