



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

APPELLANT: Steve Willard  
DOCKET NO.: 20-03297.001-R-1  
PARCEL NO.: 07-01-200-018

The parties of record before the Property Tax Appeal Board are Steve Willard, the appellant, by attorney Steven Leahy, of the Law Office of Steven A. Leahy, PC 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:** \$25,140  
**IMPR.:** \$168,372  
**TOTAL:** \$193,512

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 part 1-story and part 2-story dwelling of wood siding exterior construction with 3,721 square feet of living area. The dwelling was constructed in 1980 or approximately 41 years old and has an effective age of 1993 due to remodeling as reflected on the subject's property record card and not refuted by the appellant. Features of the home include a partially finished basement, central air conditioning, two fireplaces and a garage with 759 square feet of building area. The property has a 401,620 square foot (or 9.22 acres) site and is located in Waukegan, Warren 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 a grid analysis with information on four equity comparables located from 1.4 to 3.6 miles from the subject where one of which is located within the same assessment neighborhood code as the subject property. The comparables

are described as being improved with 2-story dwellings of wood siding or brick exterior construction that range in size from 3,542 to 3,974 square feet of living area. The homes range in age from 25 to 28 years old. Each comparable features a basement, two with finished area; each comparable also has central air conditioning and a garage ranging in size from 441 to 780 square feet of building area; and three comparables each feature a fireplace. In addition, comparable #1 is improved with a metal pole building. The comparables have improvement assessments that range from \$89,655 to \$154,445 or from \$23.18 to \$40.22 per square foot of living area.

The appellant, through his counsel, submitted a brief asserting that only one property (comparable #1) was located in the same neighborhood as the subject property that was of similar size, age, construction, grade, and classification. Consequently, the appellant needed to expand the search to other neighborhoods which yielded "134 comparable properties that match the subject property in size, age, basement and class requirements." Of these 134 properties, the appellant's counsel argued that 133 properties had lower improvement assessments than the subject.<sup>1</sup> Based on this evidence and argument, the appellant requested the subject's improvement assessment be reduced to \$108,002 or \$29.02 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 \$193,512. The subject property has an improvement assessment of \$168,372 or \$45.25 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four equity comparables where comparable #4 is the same property as appellant's comparable #1. The comparables are located from 3.6 to 7.5 miles from the subject and in the same assessment neighborhood code as the subject property. The comparables are described as being improved with 1-story and 2-story dwellings with wood siding or stone exteriors ranging in size from 2,771 to 4,008 square feet of living area. The homes were built from 1952 to 1996. Each comparable has an unfinished basement; two homes have central air conditioning; three dwellings each have a fireplace; and each comparable has a garage ranging in size from 204 to 780 square feet of building area. In addition, comparable #1 is improved with a metal utility shed; comparable #2 features an inground swimming pool; comparable #3 has a stable and a flat barn; and comparable #4 contains a metal pole building. The comparables have improvement assessments that range from \$154,445 to \$253,061 or from \$38.93 to \$88.51 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,

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<sup>1</sup> The only properties that contain detailed descriptive information are four equity comparables identified in the appellant's grid analysis.

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.

Initially, as to the appellant's contention regarding 133 other properties located in the extended area of the subject property and have lower improvement assessments than the subject, the Board finds this assertion unpersuasive. The record discloses that the appellant identified and provided descriptive information on only four equity comparable properties. Without detailed descriptive data on the additional properties, the Board is unable to conduct a meaningful comparative analysis and, therefore, cannot give any weight to the 133 aforementioned "comparable" properties.

The record contains a total of seven equity comparables as one comparable was submitted by both parties. The Board finds that none of the parties' comparables are truly similar to the subject as each comparable differs significantly from the subject in age, dwelling size, finished basement area, and/or amenities such as central air conditioning, fireplace, and swimming pool. Additionally, all comparables in the record are located from 1.4 to 7.5 miles from the subject property. The Board finds that the parties' comparables have improvement assessments ranging from \$89,655 to \$253,061 or from \$23.18 to \$88.51 per square foot of living area. There is no evidence in the record to suggest the reason for such a wide range of improvement assessments among the comparables. Removing the comparables with the highest and lowest improvement assessments results in a slightly tighter improvement assessment range from \$92,894 to \$193,309 or from \$26.47 to \$69.76 per square foot of living area. The subject's improvement assessment of \$168,372 or \$45.25 per square foot of living area falls well within the range established by the comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. Based on this record, and after considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

April 18, 2023



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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