



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

APPELLANT: Norman & Martha Belew  
DOCKET NO.: 21-03776.001-R-1  
PARCEL NO.: 10-19-104-061

The parties of record before the Property Tax Appeal Board are Norman & Martha Belew, 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:** \$31,275  
**IMPR.:** \$96,614  
**TOTAL:** \$127,889

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 2021 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 1-story dwelling of wood siding exterior construction with 2,011 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, three full baths and a garage with 540 square feet of building area. The property has a 17,859 square foot site and is located in Wauconda, Fremont Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on eight suggested equity comparables located within the same assessment neighborhood code as the subject property and within .21 of a mile from the subject property. The comparables are improved with 1-story dwellings of either wood or vinyl siding exterior construction that each contain 2,011 square feet of living area. The dwellings were built from 2001 to 2003. Each comparable has an unfinished basement, two full baths, central air conditioning and a garage ranging in size from 477 to 561 square feet of building

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<sup>1</sup> The Board finds the best description of the subject property is found in the property record card provided by the board of review which was not refuted by the appellant in the rebuttal filing.

area. Six comparables each have one fireplace. The comparables have improvement assessments that range from \$79,254 to \$89,829 or from \$39.41 to \$44.67 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$81,287 or \$40.42 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 \$127,889. The subject property has an improvement assessment of \$96,614 or \$48.04 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of five suggested equity comparables located within the same assessment neighborhood code as the subject property and within .18 of a mile from the subject property. Comparables #2 through #5 are the same properties as the appellants' comparables #6, #8, #7 and #3, respectively. The comparables are improved with 1-story dwellings of vinyl siding or brick and vinyl siding exterior construction that each contain 2,011 square feet of living area. The dwellings were built in from 2001 to 2003. Each comparable has an unfinished basement, central air conditioning, two full baths and a garage containing either 477 or 561 square feet of building area. Four comparables each have one fireplace. The comparables have improvement assessments ranging from \$80,147 to \$91,166 or from \$39.85 to \$45.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants' noted that the board of review comparables alone, even without considering the appellants comparables, support a reduction based on building price square foot.

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

The parties submitted nine suggested comparables for the Board's consideration, with four comparables being common to both parties. The Board finds all of the comparables are similar to the subject in location, age and some features. Further they are identical in design and dwelling size. However, all of the comparables lacks one full bath, when compared to the subject's three full baths, suggesting an upward adjustment would be required to make the comparable more equivalent to the subject. Furthermore, all of the comparables have unfinished basements, when compared to the subject basement finish, suggesting an upward adjustment would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$79,254 to \$91,166 or from \$39.41 to \$45.33 per square foot of living area, respectively. The subject's improvement assessment of \$96,614 or \$48.04 per square foot of living area is greater than the best comparables in the record which appears to be justified given its finished basement area and one full bath when compared to the comparables in the record.

Based on this record and after considering 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: January 16, 2024



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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