



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

APPELLANT: Katlyn Abraham  
DOCKET NO.: 21-04409.001-R-1  
PARCEL NO.: 14-15-212-041

The parties of record before the Property Tax Appeal Board are Katlyn Abraham, the appellant; 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:** \$21,648  
**IMPR.:** \$141,438  
**TOTAL:** \$163,086

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 5,340 square foot lot that is improved with a residential dwelling. The property is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with one comparable being an adjoining parcel and the other three parcels located from 40 feet to 0.3 of a mile from the subject property. Each comparable is located in the same assessment neighborhood code as the subject property. In the grid analysis, the appellant reported the comparables have sites of either 5,340 or 6,400 square feet of land area and have land assessments that range from \$2,701 to \$15,132 or from \$0.42 to \$2.83 per square foot of land area. The appellant did not disclose whether the comparables were improved parcels. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$15,132 or \$0.25 per square foot of land area.

The appellant included written comments identified as "Section VII" in which the appellant states the land value is being disputed. The appellant states the building value is not being disputed. The appellant argued that the two lots next to the subject have land assessments of \$15,132, and the appellant was seeking the same land assessment for the subject's lot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,086. The subject property has a land assessment of \$21,648 or \$4.05 per square foot of land area. The board of review noted that the "Appellant comps are lower due to previous BOR reductions."

In support of its contention of the correct assessment the board of review submitted an analysis of the subject property and 10 equity comparables prepared by the township assessor's office, along with a copy of the subject's property record card. The comparables are located from 0.03 to 0.13 of a mile from the subject property and have the same assessment neighborhood code as the subject. The board of review reported each comparable has 5,344 square feet of land area with land assessments of \$21,648 or \$4.05 per square foot of land area. The board of review did not disclose whether the comparables were improved parcels. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 fourteen equity comparables for the Board's consideration. For the record, the Board finds the parties only provided information and assessments for the land of each comparable, and as a result the Board cannot adequately determine whether all of the comparables presented by the parties are improved residential parcels like the subject property. Nevertheless, the Board gives reduced weight to the appellant's comparables #3 and #4 due to their less similar land sizes when compared to the subject in relation to the other comparables in the record.

The Board finds the best evidence of assessment equity with respect to the land to be the appellant's comparables #1 and #2 and the board of review's ten comparables which have nearly identical land sizes to the subject and are located in the subject's same assessment neighborhood within 0.13 of a mile from the subject property. The appellant's comparables #1 and #2 each have land assessments of \$15,132 or \$2.83 per square foot of land area while the board of review's ten comparables have land assessments of \$21,648 or \$4.05 per square foot of land area. The subject has a land assessment of \$21,648 or \$4.05 per square foot of land area which equals 10 of the 12 best comparables in this record. Based on this record, the Board finds the

appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

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 the 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: February 20, 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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