



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

APPELLANT: Melinda Griffin  
DOCKET NO.: 21-04482.001-R-1  
PARCEL NO.: 06-05-304-021

The parties of record before the Property Tax Appeal Board are Melinda Griffin, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$17,971  
**IMPR.:** \$94,125  
**TOTAL:** \$112,096

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 is improved with a part two-story and part one-story dwelling of wood siding exterior construction with 2,956 square feet of living area. The dwelling was built in 2014 but has an effective date of construction of 2012. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 720 square feet of building area. The property has a 12,114 square foot site and is in Lake Villa, Lake Villa 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 twelve equity comparables improved with two-story dwellings of wood frame construction that range in size from 3,136 to 3,340 square feet of living area. The homes were built from 2006 to 2015. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size

from 560 to 706 square feet of building area. Eleven of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$75,594 to \$99,790 or from \$23.29 to \$29.98 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$81,541.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,096. The subject property has an improvement assessment of \$94,125 or \$31.84 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 improved with part two-story and part one-story dwellings of wood siding exterior construction ranging in size from 2,532 to 3,141 square feet of living area. The homes were built from 2010 to 2013. Each comparable has an unfinished basement with one being a walk-out design, central air conditioning, and an attached garage ranging in size from 440 to 696 square feet of building area. Four comparables have one fireplace. Comparable #2 also has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from .08 to .27 miles from the subject property. Their improvement assessments range from \$81,014 to \$101,028 or from \$31.66 to \$32.16 per square foot of living area.

### **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 information on seventeen comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #4, #5, #7, #9, #10 and #11 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #3 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #2 as this property has an inground swimming pool, a feature the subject property does not have. The remaining comparables, which include appellant's comparables #2, #3, #6, #8, and #12 as well as board of review comparables #1, #4 and #5, are similar to the subject in dwelling size containing from 2,725 to 3,196 square feet of living area. Appellant's comparable #8 has no fireplace, unlike the subject, suggesting an upward adjustment would be appropriate. Board of review comparable #1 has a significantly smaller garage than the subject suggesting an upward adjustment would be appropriate. These comparables have improvement assessments ranging from \$84,858 to \$95,811 or from \$26.55 to \$31.94 per square foot of living area. The subject's improvement assessment of \$94,125 or \$31.84 per square foot of living area falls within the range established by the 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 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: October 17, 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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COUNTY

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