



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

APPELLANT: Kathy Regel  
DOCKET NO.: 21-04870.001-R-1  
PARCEL NO.: 11-07-401-018

The parties of record before the Property Tax Appeal Board are Kathy Regel, 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 **A Reduction** 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:** \$53,364  
**IMPR.:** \$117,815  
**TOTAL:** \$171,179

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 two-story dwelling of frame and brick exterior construction containing 2,853 square feet of living area. The dwelling was built in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached garage with 483 square feet of building area. The property has a 10,551 square foot site located at 1517 Juliet Lane, Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. The appellant is not contesting the improvement assessment. In support of this argument the appellant submitted information on twelve equity comparables each improved with a single-family dwelling. The comparables have the same assessment neighborhood code as the subject property and are located from .01 to .42 miles from the subject property. Three of the comparables are located along the same street and within two blocks of the subject property.

The comparables have sites ranging in size from 10,656 to 11,030 square feet of land area and each has a land assessment of \$53,364 or ranging from \$4.84 to \$5.01 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$51,647.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,585. The subject property has a land assessment of \$56,770 or \$5.38 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables each improved with a single-family dwelling. The comparables have the same assessment neighborhood code as the subject and are located from .04 to .22 miles from the subject property. One comparable is located along the same street and within the same block as the subject property. The comparables range in size from 10,000 to 10,280 square feet of land area. The comparables have land assessments of either \$53,364 or \$56,770 or ranging from \$5.29 to \$5.52 per square foot of land area.

### **Conclusion of Law**

The appellant 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 evidence in the record supports a reduction in the subject's assessment is warranted.

The record contains seventeen comparables submitted by the parties to support their respective positions. The comparables have the same neighborhood assessment code as the subject property and have varying degrees of similarity to the subject in land area. Sixteen of the comparables each has a land assessment of \$53,364. Of the comparables submitted by the parties, the Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, and #10 as well as the board of review comparable #4. Each of these comparables is located along the same street and within two blocks of the subject property, either the 1500 or 1700 block of Juliet Lane. These comparables have sites ranging in size from 10,090 to 10,986 square feet of land area. Each of these comparables has a land assessment of \$53,364, regardless of size, suggesting the land assessments are established on a site basis. The subject has a land assessment of \$56,770, which is above those comparables located along the same street and within two blocks of the subject property and is above sixteen of the seventeen comparables submitted by the parties. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is 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:

November 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kathy Regel, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085