



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

APPELLANT: Erin Pietranek  
DOCKET NO.: 21-04901.001-R-1  
PARCEL NO.: 07-17-403-034

The parties of record before the Property Tax Appeal Board are Erin Pietranek, 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:** \$20,399  
**IMPR.:** \$137,792  
**TOTAL:** \$158,191

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 two-story dwelling of wood siding exterior construction with 3,255 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, 4.5 bathrooms, two fireplaces and an 811 square foot garage. The property has a 17,420 square foot site and is located in Gurnee, 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 information on six equity comparables that have the same assessment neighborhood code as the subject and are located within .40 of a mile from the subject property. The comparables are improved with two-story

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<sup>1</sup> The subject's property record card provided by the board of review revealed the subject dwelling has finished basement area, which was not refuted by the appellant.

dwelling of wood frame exterior construction ranging in size from 3,101 to 3,302 square feet of living area. The dwellings were built from 1993 to 2004. Each comparable has a basement, central air conditioning, 2.5 or 3.5 bathrooms, a fireplace and a garage ranging in size from 598 to 882 square feet of building area. The comparables have improvement assessments ranging from \$119,309 to \$137,019 or from \$36.32 to \$42.69 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$130,688 or \$40.15 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 \$158,191. The subject property has an improvement assessment of \$137,792 or \$42.33 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 that have the same assessment neighborhood code as the subject and are located within .39 of a mile from the subject property. The board of review's comparables #1, #3 and #4 are the same properties as the appellant's comparables #2, #3 and #1, respectively.<sup>2</sup> The comparables are improved with two-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 3,191 to 3,738 square feet of living area. The dwellings were built from 1994 to 2005. Each comparable has a basement with finished area, central air conditioning, 3.5 or 4.5 bathrooms, one or two fireplaces and a garage ranging in size from 594 to 1,119 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$128,280 to \$163,407 or from \$39.57 to \$44.26 per square foot of living area. 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 record contains a total of eight suggested equity comparables for the Board's consideration, as three comparables were common to the parties. The Board has given less weight to the appellant's comparable #1/board of review comparable #4 due to its inground swimming pool, not a feature of the subject. The Board has also given less weight to the appellant's comparables #4, #5 and #6, as well as board of review comparables #2 and #5 due to their lack of finished basement area or their larger dwelling sizes, when compared to the subject.

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<sup>2</sup> The board of review described the three common comparable dwellings with finished basement area and board of review comparable #4/appellant's comparable #1 as having two fireplaces and an inground swimming pool, which were not refuted by the appellant.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2/board of review comparable #1 and the appellant's comparable #3/board of review comparable #3, which are similar to the subject in location and overall, more similar to the subject in dwelling size, design and age. However, the Board finds these two comparables each have a fewer number of bathrooms and a smaller garage size when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables have improvement assessments of \$128,280 and \$137,019 or \$40.15 and \$42.69 per square foot living area. The subject's improvement assessment of \$137,792 or \$42.33 per square foot of living is greater than the two best comparables in the record in terms of total improvement assessment but bracketed by these comparables on a per square foot basis. The subject's higher total improvement assessment appears to be justified given its superior features. 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:

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

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COUNTY

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