



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

APPELLANT: Lewis Reams  
DOCKET NO.: 21-04905.001-R-1  
PARCEL NO.: 07-13-227-015

The parties of record before the Property Tax Appeal Board are Lewis Reams, 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:** \$8,963  
**IMPR.:** \$65,160  
**TOTAL:** \$74,123

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 one-story dwelling of wood siding exterior construction with 1,338 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and a 420 square foot garage. The property has an approximately 10,019 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 12 equity comparables that have the same assessment neighborhood code as the subject and are located from .16 of a mile to 1.93 miles from the subject property. The comparables are improved with

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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.

one-story dwellings of wood frame exterior construction ranging in size from 1,296 to 1,380 square feet of living area. The dwellings were built from 1975 to 1978. Each comparable has a basement and a garage ranging in size from 380 to 550 square feet of building area. Eight comparables each have central air conditioning and five comparables each have a fireplace. The comparables have improvement assessments ranging from \$49,636 to \$54,938 or from \$37.82 to \$39.84 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$51,540 or \$38.52 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 \$74,123. The subject property has an improvement assessment of \$65,160 or \$48.70 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 from .06 to .99 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,216 to 1,770 square feet of living area. The dwellings were built from 1993 to 2003. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning. Four comparables each have a fireplace and an attached garage ranging in size from 484 to 546 square feet of building area. Two comparables each have a detached garage with either 682 or 936 square feet of building area. The comparables have improvement assessments ranging from \$58,404 to \$88,001 or from \$46.46 to \$53.15 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 17 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their considerably older dwelling ages, when compared to the subject and/or their distant locations from the subject being more than one mile away. The Board has given reduced weight to board of review #2 due to its larger dwelling size, when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3, #4 and #5, which are overall more similar to the subject in location, dwelling size, design and age. However, the Board finds three of the four board of review comparables have less finished basement area, if any, when compared to the subject and board of review comparable #1 has an

additional garage, not a feature of the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these four comparables have improvement assessments that range from \$58,404 to \$71,435 or from \$46.46 to \$53.15 per square foot living area. The subject's improvement assessment of \$65,160 or \$48.70 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, 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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