



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

APPELLANT: Ryan Deck  
DOCKET NO.: 21-05115.001-R-1  
PARCEL NO.: 02-36-402-022

The parties of record before the Property Tax Appeal Board are Ryan Deck, 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:** \$18,808  
**IMPR.:** \$129,507  
**TOTAL:** \$148,315

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 wood siding exterior construction containing 3,461 square feet of living area. The dwelling was built in 2007. Features of the home include a full basement that is partially finished with a recreation room,<sup>1</sup> central air conditioning, one fireplace and an attached garage with 735 square feet of building area. The property has a 10,986 square foot site and is in Lindenhurst, 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 five equity comparables improved with two-story dwellings of wood frame construction that range in size

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<sup>1</sup> The board of review described the subject dwelling as having a basement partially finished with a recreation room which was supported by the copy of the subject's property record card submitted by the board of review. This description was not refuted by the appellant in rebuttal.

from 3,310 to 3,595 square feet of living area. The homes were built from 2006 to 2012. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 440 to 780 square feet of building area. Each comparable has the same assessment neighborhood code as the subject and is located within .19 of a mile from the subject property. The improvement assessments range from \$104,082 to \$134,409 or from \$30.15 to \$37.39 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$125,427.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,315. The subject property has an improvement assessment of \$129,507 or \$37.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables with comparable #5 being the same property as appellant's comparable #4. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,409 to 4,112 square feet of living area. The homes were built from 2006 to 2011. Each comparable has a full basement with a recreation room, central air conditioning, one fireplace, and an attached garage ranging in size from 651 to 999 square feet of building area. Each comparable has the same assessment neighborhood code as the subject and is located within .17 of a mile from the subject property. Their improvement assessments range from \$99,202 to \$149,897 or from \$36.45 to \$41.18 per square foot of living 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eleven comparables submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to board of review comparables #1, #2, #3, #4, and #7 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #5 and #6, which includes a common property. Two of the comparables are reported to have finished basement area, as does the subject property. With the exception for appellant's comparable #4, there is no evidence in the record that any of the appellant's remaining comparables have finished basement area, which suggests these comparables may need upward adjustments to make them more equivalent to the subject property. These six comparables have improvement assessments that range from \$104,082 to \$139,891 or from \$30.15 to \$38.39 per square foot of living area. The subject's improvement assessment of \$129,507 or \$37.42 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:

December 19, 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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