



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

APPELLANT: Susan Lane
DOCKET NO.: 22-01576.001-R-1
PARCEL NO.: 15-07-214-021

The parties of record before the Property Tax Appeal Board are Susan Lane, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$24,631
IMPR.: \$105,111
TOTAL: \$129,742

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 2022 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 2-story dwelling of frame exterior construction with 2,474 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 12,348 square foot site and is located in Vernon Hills, Vernon 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 located within the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of frame exterior construction ranging in size from 2,396 to 2,678 square feet of living area. The dwellings were built from 1989 to 1993 and have basements with five having finished area. Each comparable has central air conditioning and

a garage ranging in size from 420 to 497 square feet of building area. Nine comparables each have one fireplace. The comparables have improvement assessments ranging from \$78,298 to \$103,961 or from \$29.99 to \$38.88 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,742. The subject property has an improvement assessment of \$105,111 or \$42.49 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 located within the same assessment neighborhood code as the subject. The comparables are described as 2-story or part 1-story and part 2-story¹ dwellings of frame exterior construction with 2,474 or 2,499 square feet of living area. The dwellings were built in 1992 or 1993 and have basements with finished area. Each comparable has central air conditioning, one fireplace and a garage with 400 or 484 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$105,762 to \$113,217 or from \$42.75 to \$45.51 per square foot of living area. Based on this evidence, the board of review requests no change to the subject's assessment.

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 parties submitted 17 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar in dwelling size when compared to the subject. The Board gives less weight to board of review comparable #3 which has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #4 and #5 which are most similar the subject in dwelling size, three of which are identical. The comparables are also similar to the subject in location, age, and some features. However, each comparable has finished basement area when compared to the subject's unfinished basement, suggesting downward adjustments are necessary to make them more equivalent to the subject. Nevertheless, the best comparables have improvement assessments that range from \$105,762 to \$113,217 or from \$42.75 to \$45.30 per square foot of living area. The subject's improvement assessment of \$105,111 or \$42.49 per square foot of living area falls below the

¹The Board finds the board of review provided an exterior photograph and sketch diagram for comparable #5 that disclosed it is also a part two-story dwelling.

range established by the best comparables in this record which is logical due to subject's lack of finished basement area. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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: February 20, 2024



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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