



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

APPELLANT: Marla Sorenson  
DOCKET NO.: 22-01793.001-R-1  
PARCEL NO.: 06-08-202-046

The parties of record before the Property Tax Appeal Board are Marla Sorenson, 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:** \$9,923  
**IMPR.:** \$79,911  
**TOTAL:** \$89,834

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 is improved with a part 1-story and part 2-story dwelling of wood siding exterior construction with 2,404 square feet of living area. The dwelling was built in 1994. Features of the home include a partially finished basement, central air conditioning, one fireplace, and an attached garage with 697 square feet of building area.<sup>1</sup> The property has an approximately 8,712 square foot site and is located in Round Lake Beach, Lake Villa Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity

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<sup>1</sup> The parties disagree as to the whether the subject features a fireplace, however, Section III of the Residential Appeal Petition disclosed the home has one fireplace which is in conflict with the county's property records for the subject.

comparables located in the subject's assessment neighborhood code and within 0.64 of a mile from the subject property. The comparables are reported to be improved with 2-story dwellings of wood frame exterior construction ranging in size from 2,313 to 2,520 square feet of living area. The homes were built from 1993 to 1995. The appellant reported that each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 441 to 697 square feet of building area. Four comparables each have one fireplace. These properties have improvement assessments ranging from \$72,001 to \$78,346 or from \$30.87 to \$31.28 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$74,921 or \$31.17 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 \$89,834. The subject property has an improvement assessment of \$79,911 or \$33.24 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located in the subject's assessment neighborhood code and within 0.61 of a mile from the subject property. The comparables are improved with part 1-story and part 2-story dwellings of wood siding exterior construction ranging in size from 2,376 to 2,426 square feet of living area. The homes were built from 1993 to 1996. Each comparable has a partially finished basement, central air conditioning, and a garage ranging in size from 441 to 697 square feet of building area. Seven comparables each have one fireplace. These properties have improvement assessments ranging from \$75,732 to \$83,020 or from \$31.87 to \$34.26 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 information on twenty comparables improved with dwellings that are similar to the subject in location, age, and dwelling size with varying degrees of similarity in other features. Nevertheless, the Board gives less weight to the appellant's comparables which are reported to lack basement finish, a feature of the subject. Therefore, the Board finds the best evidence of assessment equity to be the board of review comparables which are generally similar to the subject in features with the exception one comparable lacks a fireplace, a feature the appellant disclosed for the subject. The board of review comparables have improvement assessments that range from \$75,732 to \$83,020 or from \$31.87 to \$34.26 per square foot of living area. The subject's improvement assessment of \$79,911 or \$33.24 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering the necessary adjustments to the best comparables for

differences from the subject property, 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:

April 16, 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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