



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

APPELLANT: Andrea Lechner
DOCKET NO.: 22-01836.001-R-1
PARCEL NO.: 07-24-304-004

The parties of record before the Property Tax Appeal Board are Andrea Lechner, 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: \$10,771
IMPR.: \$87,194
TOTAL: \$97,965

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 1.5-story dwelling of wood siding exterior construction with 1,923 square feet of living area. The dwelling was constructed in 1983. Features of the home include a basement with finished area, 3 full and 2 half bathrooms, central air conditioning, a fireplace, and a 546 square foot garage.¹ The property has an approximately 10,799 square foot site and is located in Gurnee, Warren Township, Lake County.

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

¹ The Board finds the best evidence of the subject's basement is the property record card presented by the board of review which disclosed the subject has a basement with 1,148 square feet of finished basement area and 3 full and 2 half bathrooms, which was unrefuted by the appellant, when given the opportunity, in written rebuttal.

comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story dwellings of wood frame exterior construction ranging in size from 1,692 to 2,129 square feet of living area. The dwellings were built from 1926 to 1993. Each home has a basement, from 1 full to 3 full and 1 half bathrooms, and a garage ranging in size from 440 to 832 square feet of building area. Eight comparables each have central air conditioning, and six comparables each have one fireplace. The comparables have improvement assessments ranging from \$45,166 to \$87,373 or from \$24.34 to \$44.22 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$78,055 or \$40.59 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 \$97,965. The subject property has an improvement assessment of \$87,194 or \$45.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. Board of review comparable #2 is the same property as the appellant's comparable #11. The comparables are improved with 1.5-story dwellings of wood siding exterior construction ranging in size from 1,638 to 1,976 square feet of living area. The dwellings were built from 1989 to 2004. Each home has an unfinished basement, from 2 full to 3 full and 1 half bathrooms, central air conditioning, and a garage ranging in size from 480 to 1,032 square feet of building area. Two comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$75,013 to \$113,089 or from \$44.22 to \$57.70 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 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 a total of fourteen equity comparables for the Board's consideration, as one comparable is shared by the parties. The Board gives less weight to the appellant's comparables #1, #3, #4, #5, #7, #9, #10 and #12 along with the board of review comparables #1 and #3 due to differences from the subject in age, dwelling size, bathroom count and/or lack central air conditioning, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, including the parties' shared comparable, which are relatively similar to the subject in location, dwelling size, age, and most features. However, none of these comparables were described as having a basement finish, like the subject, suggesting an upward adjustment would be

appropriate for this feature to make them more equivalent to the subject. These four comparables have improvement assessments that range from \$75,650 to \$87,373 or from \$39.92 to \$44.22 per square foot of living area. The subject's improvement assessment of \$87,194 or \$45.34 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but above the range on a per-square-foot. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as fewer bathrooms and lack of basement finish, 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: March 26, 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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