



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

APPELLANT: Barbara Stevens
DOCKET NO.: 22-01839.001-R-1
PARCEL NO.: 07-27-106-002

The parties of record before the Property Tax Appeal Board are Barbara Stevens, 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: \$12,517
IMPR.: \$73,454
TOTAL: \$85,971

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 townhome of wood siding exterior construction with 1,994 square feet of living area. The dwelling was constructed in 1988. Features of the home include a 1,329 square foot basement with 1,196 finished area,¹ central air conditioning, two fireplaces, and a 400 square foot garage. The property has an approximately 2,688 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 description of the subject property was found in the property record card presented by the board of review which disclosed the subject has a basement with 1,196 square feet of finished area and one fireplace stack with two openings, 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 townhomes of wood frame exterior construction containing 1,994 square feet of living area. The dwellings were built from 1987 to 1989. Each home has a 1,329 square foot basement, central air conditioning, and a 400 square foot garage. Eleven comparables each have one fireplace. The comparables have improvement assessments ranging from \$64,969 to \$67,429 or from \$32.58 to \$33.82 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 \$85,971. The subject property has an improvement assessment of \$73,454 or \$36.84 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 improved with 1.5-story dwellings of wood siding exterior construction containing 1,994 square feet of living area. The dwellings were built from 1988 to 1990. The dwellings each have a 1,329 square foot basement that have from a 665 to a 1,063 square foot of finished area, and one of which has walkout style. Each dwelling has central air conditioning, one fireplace, and a 400 square foot garage. The comparables have improvement assessments ranging from \$71,004 to \$73,379 or from \$35.61 to \$36.80 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 seventeen equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are identical or relatively identical to the subject in most features, including each of the dwellings have a finished basement area, like the subject property, whereas none of the appellant's comparables are described as having finished basement area. The board of review comparables have improvement assessments that range from \$71,004 to \$73,379 or from \$35.61 to \$36.80 per square foot of living area. The subject's improvement assessment of \$73,454 or \$36.84 per square foot of living area falls slightly above the range established by the best comparables in this record which is logical given the subject's larger finished basement area and additional fireplace relative to the five 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 is inequitably assessed and a reduction in the subject's assessment is not warranted.

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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