



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

APPELLANT: Lynn Amy de la Breteque  
DOCKET NO.: 22-01844.001-R-1  
PARCEL NO.: 07-30-104-018

The parties of record before the Property Tax Appeal Board are Lynn Amy de la Breteque, 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:** \$8,309  
**IMPR.:** \$31,520  
**TOTAL:** \$39,829

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-story dwelling of wood siding exterior construction with 1,040 square feet of living area. The dwelling was built in 1935. Features of the home include a crawl space foundation, central air conditioning, and a 440 square foot garage. The property has an approximately 5,960 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,008 to 1,072 square feet of living area. The homes were built from 1922 to 1993. The appellant reported that five comparables each have an unfinished basement and seven

comparables each lack a basement foundation. Two comparables each have central air conditioning. Eleven comparables each have a garage ranging in size from 322 to 720 square feet of building area. The comparables have improvement assessments that range from \$26,293 to \$53,593 or from \$25.88 to \$50.37 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$29,094 or \$27.98 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 \$39,829. The subject property has an improvement assessment of \$31,520 or \$30.31 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on 6 equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,138 to 1,392 square feet of living area. The homes were built from 1926 to 1956 with comparables #1 and #3 having reported effective ages of 1941 and 1949, respectively. Each comparable has a crawl space foundation. Five comparables each have central air conditioning. One comparable has one fireplace. Four comparables each have a garage ranging in size from 225 to 832 square feet of building area. The comparables have improvement assessments that range from \$36,121 to \$44,050 or from \$31.07 to \$33.80 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 18 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #4, #5, #6, and #8 through #12 as well as the board of review comparables due to differences in age, dwelling size, and/or foundation type when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, and #7 which are relatively similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. When compared to the subject, each comparable is an older home, two comparables lack central air conditioning, and one comparable lacks a garage suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. The best comparables have improvement assessments that range from \$26,293 to \$29,902 or from \$25.88 to \$27.89 per square foot of living area. The subject's improvement assessment of \$31,520 or \$30.31 per square foot of living area falls above the

range established by the best comparables in this record. The subject's higher improvement assessment is logical considering its newer age and and/or other amenities when compared to the best comparables. 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:

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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