



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

APPELLANT: John Welu  
DOCKET NO.: 22-01953.001-R-1  
PARCEL NO.: 12-21-221-018

The parties of record before the Property Tax Appeal Board are John Welu, 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:** \$141,393  
**IMPR.:** \$126,723  
**TOTAL:** \$268,116

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 1.5-story dwelling of brick exterior construction containing 2,025 square feet of living area. The dwelling was built in 1947. Features of the home include a full basement with an 842 square foot recreation room, central air conditioning, one fireplace, and an attached garage with 440 square feet of building area.<sup>1</sup> The property has a site with approximately 13,640 square feet of land area in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal; the appellant is not contesting the improvement assessment. In support of this argument the appellant submitted information on nine equity comparables that are improved with single family

---

<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a full basement with 842 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

dwellings. The comparables have sites ranging in size from 13,064 to 14,248 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from .02 to .56 of a mile from the subject property. The comparables have land assessments ranging from \$122,607 to \$142,533 or from \$8.77 to \$10.51 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$124,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$268,116. The subject property has a land assessment of \$141,393 or \$10.37 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted an assessment grid analysis for the subject property and five equity comparables; however, the analysis was for the tax year 2023.<sup>2</sup> In the analysis the subject property was described as having a land assessment of \$133,579 or \$9.79 per square foot of land area. The five comparables were improved with single family dwellings with sites ranging in size from 9,300 to 13,640 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located within approximately .06 of a mile from the subject property. The comparables have land assessments ranging from \$111,039 to \$140,094 or from \$9.79 to \$12.59 per square foot of land area.

### **Conclusion of Law**

The taxpayer 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 Board finds the best evidence of assessment equity to be the analysis presented by the appellant as the appellant utilized assessment information for the 2022 tax year while the board of review analysis utilized assessment information for the 2023 tax year, which is not relevant to the assessment year in question. The appellant's comparables have land assessments ranging from \$122,607 to \$142,533 or from \$8.77 to \$10.51 per square foot of land area. The overall best comparable is appellant's comparable #8 which is located .02 of a mile from the subject with the same approximate land area and a land assessment of \$141,393 or \$10.37 per square foot of land area. The subject's land assessment of \$141,393 or \$10.37 per square foot of land area falls within the range established by the best comparables in this record and is well supported by the best overall comparable in terms of location and land area. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that

---

<sup>2</sup> Board of review comparable #1 is the same property as appellant's comparable #8, however, the reported land assessments for the comparable differ. The appellant reported the property had a 2022 land assessment of \$141,393 or \$10.37 per square foot of land area while the board of review reported the property had a 2023 land assessment of \$133,579 or \$9.79 per square foot of land area.

the subject's land 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John Welu, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085