



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

APPELLANT: Michael & Amber Bradburn  
DOCKET NO.: 22-02426.001-R-1  
PARCEL NO.: 06-26-116-004

The parties of record before the Property Tax Appeal Board are Michael & Amber Bradburn, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$8,654  
**IMPR.:** \$59,645  
**TOTAL:** \$68,299

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 bi-level<sup>1</sup> dwelling of vinyl siding exterior construction with 850 square feet of living area. The dwelling was constructed in 1963. Features of the home include a finished lower level, central air conditioning, a fireplace, and a garage containing 447 square feet of building area. The property has a 10,454 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within .36 of a mile of the subject and within the subject's assessment neighborhood. The comparables are described as one-story dwellings of vinyl siding exterior

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<sup>1</sup> The Board finds the subject's property record card submitted by the board of review to be the best evidence of the subject's design in the record.

construction containing either 896 or 928 square feet of living area. The homes were built from 1959 to 1965. Each dwelling has a basement with finished area and a garage ranging in size from 294 to 720 square feet of building area. Three comparables have central air conditioning and one comparables has a fireplace. The comparables have improvement assessments ranging from \$46,738 to \$55,820 or from \$52.16 to \$60.15 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$50,196 or \$59.05 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 \$68,299. The subject property has an improvement assessment of \$59,645 or \$70.17 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 .86 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of bi-level/raised ranch dwellings of vinyl siding exterior construction ranging in size from 880 to 1,090 square feet of living area. The homes were built from 1952 to 1961, with comparable #1 having an effective age of 1966. Each dwelling has central air conditioning, a finished lower level, and a garage ranging in size from 264 to 440 square feet of building area. Two comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$55,618 to \$70,399 or from \$63.20 to \$69.58 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued the board of review's failure to object to the appellants' comparables should serve as an admission that the comparables are acceptable in determining the equity of the subject's assessment. The appellants argued further that the board of review comparables, when viewed alone, support a reduction to the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparable #3, which differs from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are similar to the subject in age, location, dwelling size, and some features. These comparables have improvement assessments that range from \$46,738 to \$63,458 or from \$52.16 to \$69.58 per square foot of living area. The subject's improvement assessment of \$59,645 or

\$70.17 per square foot of living area falls within the range established by the best comparables in this record overall. While the subject's assessment of \$70.17 per square foot of living area falls slightly above that range on a per-square-foot basis, the Board finds it logical due to economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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: 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

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APPELLANT

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COUNTY

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