



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

APPELLANT: Marc & Sarah Lake  
DOCKET NO.: 22-02456.001-R-1  
PARCEL NO.: 10-19-305-021

The parties of record before the Property Tax Appeal Board are Marc & Sarah Lake, 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:** \$27,826  
**IMPR.:** \$113,751  
**TOTAL:** \$141,577

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 2-story dwelling of wood siding exterior construction with 3,072 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace, a 704 square foot garage, and an inground swimming pool. The property has a 19,166 square foot site and is located in Wauconda, Fremont Township, Lake County.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of wood siding exterior construction ranging in

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<sup>1</sup> Additional details regarding the subject not reported by the appellants are found in the subject's property record card presented by the board of review and were not refuted by the appellants in written rebuttal.

size from 3,055 to 3,248 square feet of living area. The dwellings were built in 1992 or 1994. Each home has a basement with finished area,<sup>2</sup> central air conditioning, one or two fireplaces, and a garage ranging in size from 682 to 1,058 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$100,638 to \$113,654 or from \$32.94 to \$34.99 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,577. The subject property has an improvement assessment of \$113,751 or \$37.03 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. Comparables #1, #3, and #5 are the same properties as the appellants' comparables #1, #2, and #3, respectively. The comparables are improved with 2-story homes of wood siding or vinyl siding and brick exterior construction ranging in size from 3,055 to 3,248 square feet of living area. The dwellings were built from 1992 to 1995. Each home has a basement, four of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 682 to 1,058 square feet of building area. Comparables #2 and #5 each have an inground swimming pool. The comparables have improvement assessments ranging from \$100,638 to \$114,371 or from \$32.94 to \$35.70 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the parties' comparables support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellants 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 record contains a total of five equity comparables, with three common comparables, for the Board's consideration, which are similar to the subject in dwelling size, age, location, and some features, although one comparable lacks finished basement area and three comparables lack an inground swimming pool that are features of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have improvement assessments that range from \$100,638 to \$114,371 or from \$32.94 to \$35.70 per square foot of living area. The subject's improvement assessment of \$113,751 or \$37.03 per

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<sup>2</sup> Additional details regarding the comparables, which are common to both parties, are found in the board of review's evidence and were not refuted by the appellants in written rebuttal.

square foot of living area falls above the range established by the comparables in this record, but appears to be justified after considering appropriate adjustments to the comparables for differences from the subject, such as finished basement area and inground swimming pool amenity. Based on this record, 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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