



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

APPELLANT: Lewis Bleicher  
DOCKET NO.: 22-02474.001-R-1  
PARCEL NO.: 01-11-203-019

The parties of record before the Property Tax Appeal Board are Lewis Bleicher, the appellant, 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:** \$10,249  
**IMPR.:** \$43,019  
**TOTAL:** \$53,268

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 one-story dwelling of wood siding exterior construction with 819 square feet of living area. The dwelling was constructed in 1950. Features of the home include a concrete slab foundation, central air conditioning, a 432 square foot attached garage, and a 1,200 square foot detached garage. The property has a 47,406 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within .23 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 756 to 847 square feet of living area. The homes were built in 1950 or 1951. Each dwelling has a garage ranging in size from 240 to 594 square feet of building area. One comparable has central air conditioning and two comparables each have a

fireplace. The comparables have improvement assessments ranging from \$24,851 to \$35,592 or from \$31.76 to \$44.49 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$28,697 or \$35.04 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 \$53,268. The subject property has an improvement assessment of \$43,019 or \$52.53 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables located within 4.5 miles of the subject, three of which are in the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 700 to 1,296 square feet of living area. The homes were built from 1950 to 1986, with five comparables having effective ages ranging from 1975 to 1995. Three dwellings have central air conditioning, three comparables each have a fireplace, four comparables each have either a crawl-space or concrete slab foundation, six comparables each have a basement with one having finished area, seven comparables each have an attached garage ranging in size from 147 to 576 square feet of building area, and eight comparables each have a detached garage ranging in size from 612 to 1,010 square feet of building area. Comparable #1 has an unfinished attic. The comparables have improvement assessments ranging from \$30,403 to \$93,928 or from \$40.96 to \$77.48 per square foot of living area.

The board of review also submitted a memorandum prepared by the Township Assessor, which notes the subject has two garages and argues that the appellant's comparables are inferior to the subject in amenities.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued the board of review comparables for age, dwelling size, location, and lack of garage feature.

### **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 parties submitted a total of 15 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 comparables #1 and #3 through #10, which differ from the subject in age/effective age, location, dwelling size, and/or foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #2, which are similar the subject in age, location dwelling size, and some features. These comparables have improvement assessments that range from \$24,851 to \$35,592 or from \$31.76 to \$44.49 per square foot of living area. The subject's improvement assessment of \$43,019 or \$52.53 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject, such as central air conditioning amenity and garage count. Based on this record and after considering 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: 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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