



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

APPELLANT: James & Sara Donisch  
DOCKET NO.: 22-02481.001-R-1  
PARCEL NO.: 06-26-314-015

The parties of record before the Property Tax Appeal Board are James & Sara Donisch, the appellants; 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:** \$21,445  
**IMPR.:** \$131,556  
**TOTAL:** \$153,001

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 vinyl siding exterior construction with 3,172 square feet of living area. The dwelling was constructed in 1900 and has an effective age of 1951. Features of the home include a basement, central air conditioning, a fireplace, a 945 square foot garage, a 420 square foot carport, and an inground swimming pool. The property has an approximately 16,988 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 8,710 to 37,030 square feet of land area and are improved with 2-story homes of vinyl siding exterior construction ranging in size from 2,706 to 4,385 square feet of living area. The dwellings were built in 1900 and have effective ages ranging from 1900 to 1951. Each home has a basement.

Three homes have central air conditioning, one home has two fireplaces, and three homes each have a garage ranging in size from 529 to 1,066 square feet of building area. Comparable #2 has an inground swimming pool and comparable #4 has a four sided closed pole building. The comparables have land assessments ranging from \$18,601 to \$28,987 or from \$0.78 to \$2.14 per square foot of land area and have improvement assessments ranging from \$49,480 to \$114,033 or from \$18.29 to \$33.30 per square foot of living area.

The appellants also submitted information on two comparable sales. Because the appellants selected only assessment inequity as the basis of their appeal, the Board shall not further consider this market value evidence.<sup>1</sup>

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 \$153,001. The subject property has a land assessment of \$21,445 or \$1.26 per square foot of land area and an improvement assessment of \$131,556 or \$41.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. Comparable #2 is the same property as the appellant's comparable #4. The parcels range in size from 17,420 to 37,030 square feet of land area and are improved with 2-story homes of vinyl siding exterior construction ranging in size from 2,604 to 2,910 square feet of living area. The dwellings were built from 1891 to 1908 and have effective ages ranging from 1923 to 1964. Each home has a basement and a garage ranging in size from 560 to 920 square feet of building area. Three homes have central air conditioning and two homes each have a fireplace. Comparable #2 has a four sided closed pole building. The comparables have land assessments ranging from \$21,407 to \$28,987 or from \$0.78 to \$1.23 per square foot of land area and have improvement assessments ranging from \$33.30 to \$37.71 per square foot of living area.

The board of review submitted photographs of the subject's inground swimming pool, and its garage which depicts a carport and second floor area. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the subject's garage and inground swimming pool are not new improvements for the 2022 tax year and were previously assessed. The appellants submitted a copy of board of review proceedings for the 2019 tax year, together with an appraisal and .<sup>2</sup>

### **Conclusion of Law**

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<sup>1</sup> Section 16-180 of the Property Tax Code provides in relevant part as follows: "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." 35 ILCS 200/16-180.

<sup>2</sup> The Board finds the appellants' board of review proceedings for the 2019 tax year based on market value, which includes an appraisal, are not relevant to this 2022 tax year appeal based on assessment equity.

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 record contains a total of seven equity comparables, with one common comparable, for the Board's consideration. With respect to land assessment equity, the Board gives less weight to the appellants' comparables #1 and #4 and the board of review's comparables #1 and #2, including the common comparable, due to substantial differences from the subject in lot size. The Board finds the best evidence of land assessment equity to be the appellants' comparables #2 and #3 and the board of review's comparables #3 and #4, which are more similar to the subject in lot size and location. These comparables have land assessments ranging from \$20,729 to \$21,955 or from \$1.12 to \$1.44 per square foot of land area. The subject's land assessment of \$21,445 or \$1.26 per square foot of land area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment equity, the Board gives less weight to the appellants' comparable #4/board of review's comparable #2, which has a four sided closed pole building unlike the subject. The Board also gives less weight to the appellants' comparables #2 and #3 and the board of review's comparables #3 and #4, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1 and the board of review's comparable #1, which are more similar to the subject in dwelling size, age/effective age, location, and some features, although these comparables lack an inground swimming pool that is a feature of the subject, one comparable lacks a garage compared to the subject's garage and carport, and one comparable lacks central air conditioning that is a feature of the subject. These two most similar comparables have improvement assessments of \$97,224 and \$107,064 or \$30.87 and \$36.79 per square foot of living area, respectively. The subject's improvement assessment of \$131,556 or \$41.47 per square foot of living area falls above the range established by the best comparables in this record, which the Board finds to be logical given the subject's inground swimming pool, larger garage, and carport compared to the best comparables that each lack an inground swimming pool and carport and each have a smaller or no garage. Based on this record and after considering appropriate 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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COUNTY

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