



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

APPELLANT: Lyle Arnst  
DOCKET NO.: 22-02507.001-R-1  
PARCEL NO.: 04-28-212-018

The parties of record before the Property Tax Appeal Board are Lyle Arnst, the appellant, by attorney Timothy C. Jacobs of Kovitz Shifrin Nesbit in Mundelein, 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:** \$6,080  
**IMPR.:** \$30,431  
**TOTAL:** \$36,511

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 two-story dwelling of wood siding exterior construction containing 1,208 square feet of living area. The dwelling was built in 1913. Features of the property include an unfinished basement, one bathroom, and a detached garage with 624 square feet of building area. The property has an 8,150 square foot site located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables improved with two-story dwellings that range in size from 1,048 to 1,352 square feet of living area.<sup>1</sup> The homes were built from 1901 to 1920. Each comparable has a basement

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<sup>1</sup> The appellant appears to have misreported the living areas of comparables #6, #7 and #8 as dollar amounts rather than as a square foot of living area basis.

and one or two bathrooms. These properties have the same assessment neighborhood code as the subject and are located from approximately .10 to .90 of a mile from the subject property. The comparables have improvement assessments ranging from \$23,422 to \$27,222 or from \$20.13 to \$22.41 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$26,264.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,511. The subject property has an improvement assessment of \$30,431 or \$25.19 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 improved with 1.5-story or 2-story dwellings, with nine being of aluminum siding, wood siding, brick, or stucco exterior construction, that range in size from 1,134 to 1,298 square feet of living area.<sup>2</sup> The homes were constructed from 1906 to 1941. Each comparable has an unfinished basement, three comparables have central air conditioning, and nine comparables have an attached or detached garage ranging in size from 360 to 792 square feet of building area. The comparables have 1, 1½ or 2 bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .05 to 1.10 miles from the subject property. Their improvement assessments range from \$30,005 to \$33,101 or from \$24.16 to \$28.40 per square foot of living area.

The board of review also asserted that none of the appellant's comparables have a garage while the subject has a detached 624 square foot garage built in 1978.

### **Conclusion of Law**

The appellant 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 record contains eighteen comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables as none of these properties has a garage as does the subject property. The Board gives less weight to board of review comparables #2, #6, #7, #8, #9 and #10 due to such factors as differences from the subject dwelling in age, style, lack of a garage and/or having central air conditioning. The Board finds the best evidence of assessment equity to be board of review comparables #1, #3, #4 and #5. These comparables are relatively similar to the subject in age and features with the exception comparables #1 and #5 have an additional bathroom the subject does not have, suggesting a downward adjustment would be appropriate to the comparables for this amenity; however, these same comparables have a smaller garage than the subject suggesting each would require an upward adjustment for this characteristic. These four comparables have improvement

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<sup>2</sup> The board of review did not disclose the exterior construction for comparable #7.

assessments that range from \$30,005 to \$31,426 or from \$24.89 to \$26.46 per square foot of living area. The subject's improvement assessment of \$30,431 or \$25.19 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments. Based on this record 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

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

APPELLANT

Lyle Arnst, by attorney:  
Timothy C. Jacobs  
Kovitz Shifrin Nesbit  
175 North Archer Avenue  
Mundelein, IL 60060

COUNTY

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