



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

APPELLANT: Lyle Arnst  
DOCKET NO.: 22-02516.001-R-1  
PARCEL NO.: 04-21-121-018

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:** \$5,705  
**IMPR.:** \$26,347  
**TOTAL:** \$32,052

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 1.5-story dwelling of wood siding exterior construction with 936 square feet of living area. The dwelling was constructed in 1932. Features of the home include an unfinished basement and a 640 square foot garage. The property has a 7,400 square foot site and is 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 four equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 1.5-story dwellings of aluminum or wood siding exterior construction with either 936 or 944 square feet of living area. The dwellings were built from 1908 to 1928 and have basements. The comparables have improvement assessments ranging

from \$17,018 to \$23,581 or from \$18.03 to \$25.48 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,052. The subject property has an improvement assessment of \$26,347 or \$28.15 per square foot of living area.

The board of review noted the appellant's comparables lack garages.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 1.5-story, 1.75-story or 2-story dwellings of aluminum siding, wood siding or stucco exterior construction ranging in size from 936 to 1,050 square feet of living area. The dwellings were built from 1908 to 1938 and have basements. Four comparables have central air conditioning. Each comparable has a garage ranging in size from 400 to 720 square feet of building area. Comparable #2 has a greenhouse and comparable #6 has a pole building. The comparables have improvement assessments ranging from \$26,677 to \$31,240 or from \$27.36 to \$29.97 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

### **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 12 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack garages and to board of review comparables #1, #2, #6 and #8 which have central air conditioning when compared to the subject. In addition, board of review comparable #2 has a greenhouse and board of review comparable #6 has a pole building. The Board finds the best evidence of assessment equity to be board of review comparables #3, #4, #5 and #7 which are relatively similar to the subject location, dwelling size, age and features. These comparables have improvement assessments that range from \$26,677 to \$31,240 or from \$27.36 to \$29.75 per square foot of living area. The subject's improvement assessment of \$26,347 or \$28.15 per square foot of living area falls below the range established by the best comparables in this record on an overall basis and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. 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: March 26, 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