



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

APPELLANT: Althea Cabine  
DOCKET NO.: 22-02519.001-R-1  
PARCEL NO.: 08-16-327-012

The parties of record before the Property Tax Appeal Board are Althea Cabine, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$12,514  
**IMPR.:** \$62,328  
**TOTAL:** \$74,842

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 2-story residential condominium unit of brick exterior construction with 4,688 square feet of living area. The dwelling was constructed in 1960 and features a basement. The property has an approximately 8,676 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity 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 parcels range in size from 6,120 to 10,360 square feet of land area and are improved with 2-story residential condominium units of brick exterior construction with 4,688 square feet of living area. The dwellings were built in 1960 and each features a basement. The comparables have land assessments ranging from \$8,835 to \$14,942 or \$1.30 and \$1.44 per square foot of land area and have improvement

assessments ranging from \$28,989 to \$62,613 or from \$6.18 to \$13.36 per square foot of living area. Based on this evidence, the appellant 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 \$75,104. The subject property has a land assessment of \$12,514 or \$1.44 per square foot of land area and an improvement assessment of \$62,590 or \$13.35 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. Comparable #5 is the same property as the appellant's comparable #4. The parcels range in size from 7,090 to 12,910 square feet of land area and are improved with 2-story residential condominium units of brick exterior construction with 4,624 or 4,688 square feet of living area. The dwellings were built in 1960 and each features a basement. Two homes have central air conditioning<sup>1</sup> and two homes each have an 840 or a 924 square foot garage. The comparables have land assessments ranging from \$10,231 to \$18,614 or \$1.44 per square foot of land area and have improvement assessments ranging from \$62,328 to \$68,012 or from \$13.30 to \$14.51 per square foot of living area.

The board of review noted the appellant's comparable #1 has a reduced assessment due to condition issues. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted a Zillow listing for rent and photographs of comparable #1, arguing this property was listed for rent in November 2021.

### **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 record contains a total of eight equity comparables, with one common comparable, for the Board's consideration. With regard to land assessment equity, the Board finds the comparables are similar to the subject in site size and location. The comparables have land assessments ranging from \$8,835 to \$18,614 or \$1.30 and \$1.44 per square foot of land area. The subject's land assessment of \$12,514 or \$1.44 per square foot of land area falls within the range established by the comparables in this record and is equal to seven of the eight comparables on a per square foot basis. Based on this record the Board finds the appellant did not demonstrate

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<sup>1</sup> The board of review reported comparable #5, which is common to both parties, has central air conditioning and a slightly smaller dwelling size than reported by the appellant.

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 regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #1, which has a considerably lower improvement assessment than the other comparables in this record, indicating this property is an outlier. The Board also gives less weight to the appellant's comparable #4/board of review's comparable #5 and the board of review's comparables #1 and #2, which each have central air conditioning and/or a garage unlike the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #2 and #3 and the board of review's comparables #3 and #4, which are similar or identical to the subject in dwelling size, age, location, and features. These comparables have improvement assessments of \$62,328 or \$13.30 per square foot of living area. The subject's improvement assessment of \$62,590 or \$13.35 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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

Althea Cabine  
2001 Joanna Ave.  
Zion, IL 60099

COUNTY

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