



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

APPELLANT: Stephanie Voigt  
DOCKET NO.: 23-01076.001-R-1  
PARCEL NO.: 06-26-315-014

The parties of record before the Property Tax Appeal Board are Stephanie Voigt, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$24,464  
**IMPR.:** \$67,371  
**TOTAL:** \$91,835

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matter**

This appeal was filed on January 26, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparable #10 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1 through #9 in the additional grid are duplicates of the Sec. V data]. (See also, 86 Ill.Admin.Code §1910.80)

**Findings of Fact**

The subject property consists of a 2-story dwelling of brick exterior construction with 1,641 square feet of living area. The dwelling was constructed in 1898 and is approximately 126 years old with an effective age of 1948. Features of the home include an unfinished basement, central air conditioning, one fireplace and a detached garage containing 588 square feet of building area. The property has a

site with approximately 9,901 square feet of land area and is located in Grayslake, Avon 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 nine suggested equity comparables located within .60 of a mile from the subject with eight comparables being in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings ranging in size from 1,566 to 1,712 square feet of living area. The dwellings range in age from 107 to 158 years old. Eight comparables each have an unfinished basement. Four comparables each have central air conditioning, three comparables each have one fireplace, and seven comparables each have a garage ranging in size from 336 to 720 square feet of building area. The comparables have improvement assessments that range from \$51,213 to \$67,728 or from \$30.25 to \$41.50 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$57,862 or \$35.26 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 \$91,835. The subject property has an improvement assessment of \$67,671 or \$41.05 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables located within .42 of a mile from the subject and within the same assessment neighborhood as the subject property. The comparables are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 1,490 to 1,536 square feet of living area. The dwellings range in age from 103 to 128 years old. Each comparable has an unfinished basement, central air conditioning, and a detached garage. Two comparables each have one fireplace and comparable #3 has a gazebo. The comparables have improvement assessments ranging from \$61,105 to \$65,769 or from \$41.01 to \$43.79 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 twelve suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #7, #8 and #9 due to their lack of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4 #5 and #6 along with the board of review comparables. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and some features. These most similar comparables have improvement assessments ranging in size from \$51,213 to \$67,728 or from \$30.25 to \$43.79 per square foot of living area. The subject's improvement assessment of \$67,371 or \$41.05

per square foot of living area, falls within the range of the best comparables in the record. 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 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: \_\_\_\_\_

October 15, 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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