



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

APPELLANT: Lise Eliot
DOCKET NO.: 23-01723.001-R-1
PARCEL NO.: 12-21-219-010

The parties of record before the Property Tax Appeal Board are Lise Eliot, 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: \$112,454
IMPR.: \$179,124
TOTAL: \$291,578

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.

Findings of Fact

The subject property consists of a 2-story dwelling of wood siding exterior construction with 2,832 square feet of living area.¹ The dwelling was constructed in 1926, is approximately 97 years old and has an effective age of 1949. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The property has an approximately 7,626 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that have the same assessment neighborhood code as the subject. The

¹ The Board finds the best description of the subject is found in the subject's property record card provided by the board of review, which was not refuted by the appellant.

comparables are improved with 2-story dwellings ranging in size from 2,500 to 3,204 square feet of living area. The dwellings are from 80 to 134 years old. The comparables each have a basement, seven of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 400 to 616 square feet of building area. Seven comparables each have a fireplace. The comparables have improvement assessments that range from \$140,185 to \$242,871 or from \$53.74 to \$75.80 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$155,816 or \$55.02 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 \$291,578. The subject has an improvement assessment of \$179,124 or \$63.25 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with a 1.5-story, a 1.75-story or a 2-story dwelling of brick or wood siding exterior construction ranging in size from 2,632 to 2,864 square feet of living area. The dwellings are from 91 to 98 years old. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 253 to 462 square feet of building area. The comparables have improvement assessments that range from \$180,453 to \$194,247 or from \$64.61 to \$73.80 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #4, #5, #6, #7, #8 and #9 due to differences from the subject in age and/or they have finished basements in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with the comparables submitted by the board of review, which are similar to the subject in location, dwelling size, age and some features. The comparables have improvement assessments ranging from \$140,185 to \$194,247 or from \$55.72 to \$73.80 per square foot of living area. The subject's improvement assessment of \$179,124 or \$63.25 per square foot of living area falls within the range established by the best comparables in this 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 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: _____

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

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

APPELLANT

Lise Eliot, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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