



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

APPELLANT: Susan Lane
DOCKET NO.: 23-01805.001-R-1
PARCEL NO.: 15-07-214-021

The parties of record before the Property Tax Appeal Board are Susan Lane, 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 **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: \$25,716
IMPR.: \$107,700
TOTAL: \$133,416

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 is improved with a two-story dwelling of frame construction with 2,474 square feet of living area. The dwelling was constructed in 1993 and is approximately 30 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 484 square feet of building area. The property has a 12,348 square foot site located in Vernon Hills, Vernon Township, Lake County.

The appellant contends 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 improved with two-story dwellings of frame construction that range in size from

2,396 to 2,677 square feet of living area.¹ The dwellings range in age from 32 to 35 years old. Each comparable has a basement with three having finished areas, central air conditioning, 2½ or 3½ bathrooms, and a garage ranging in size from 400 to 497 square feet of building area. Eight comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located from approximately .10 to .67 of a mile from the subject. Their improvement assessments range from \$55,578 to \$107,644 or from \$22.24 to \$40.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$97,216.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,457. The subject property has an improvement assessment of 109,741 or \$44.36 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 improved with two-story dwellings of frame construction each with 2,474 square feet of living area. The homes were built in 1992 or 1993. Each comparable has a basement with four having finished area, central air conditioning, 2½ bathrooms, and garage with 484 square feet of building area. Four comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located from approximately .11 to .48 of a mile from the subject property. Their improvement assessments range from \$107,748 to \$113,080 or from \$43.55 to \$45.71 per square foot of living area.

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 evidence in the record supports a reduction in the subject's assessment.

The parties provided information on fourteen comparables to support their respective positions. The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review comparables which are more similar to the subject dwelling in size than are the remaining comparables provided by the appellant. These six comparables are relatively similar to the subject in features with the exception five have finished basement area, a feature the subject does not have, suggesting these properties would require a downward or negative adjustment; one comparable has an additional bathroom than the subject, again indicating a downward or negative adjustment would be appropriate; and two have no fireplace, a feature of the subject, indicating these would require upward or positive adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$95,108 to \$113,080 or from \$39.69 to \$45.71 per square foot of living area. Board of

¹ The appellant's submission included equity comparables on a form not prescribed by the Property Tax Appeal Board and these comparables will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

review comparable #3 is most similar to the subject in features with an improvement assessment of \$107,868 or \$43.60 per square foot of living area. The subject's improvement assessment of \$109,741 or \$44.36 per square foot of living area falls within the range established by the best comparables in this record in terms of dwelling size but is greater than the improvement assessment of the most similar property. After considering the adjustments to these comparables for differences from the subject, the Board finds these properties demonstrate the subject is being inequitably assessed. Less weight is given appellant's comparable #9 as the assessment of this property is an outlier when contrasted with the other properties in the record. The remaining comparables provided by the appellant have larger homes than the subject albeit with similar features as the subject, however, each comparable has a lower improvement assessment than the subject ranging from \$101,992 to \$107,644, which further supports the conclusion the subject is being inequitably assessed. Based on this record the Board finds the evidence clearly and convincingly demonstrates that the subject's improvement is 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: 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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