



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

APPELLANT: Miriam Neff  
DOCKET NO.: 23-01948.001-R-1  
PARCEL NO.: 14-26-301-019

The parties of record before the Property Tax Appeal Board are Miriam Neff, 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 **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:** \$44,199  
**IMPR.:** \$183,633  
**TOTAL:** \$227,832

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 one-story dwelling of brick exterior construction with 3,520 square feet of living area. The dwelling was constructed in 1974 and is approximately 49 years old. Features of the home include a full basement, 3 full bathrooms, central air conditioning, three fireplaces and total garage capacity of 986 square feet.<sup>1</sup> The property has a 55,603 square foot site and is located in Kildeer, Elia Township, Lake County.

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<sup>1</sup> While the appellant reported a finished basement and 4 full bathrooms for the subject dwelling, the board of review provided the property record card in support of assertions the home has an unfinished basement and 3 bathrooms. On this record, the Property Tax Appeal Board finds that there is no indication of finished basement area that is being assessed and, while there are some additional plumbing fixtures in the home, based on the reporting of the assessing officials, the dwelling is being assessed for only three full bathrooms. Based on the data from the assessing officials, the home will be analyzed as having an unfinished basement and 3 full bathrooms for purposes of the equity analysis.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and the improvement assessments. In support of these arguments, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and within .69 of a mile from the subject. The appellant's comparable parcels range in size from 50,597 to 58,448 square feet of land area. The land assessments range from \$40,220 to \$46,461 or \$0.79 per square foot of land area.

Based on this evidence, the appellant requested a reduced land assessment of \$43,345 or \$0.78 per square foot of land area, rounded.<sup>2</sup>

The appellant's improvement comparables consist of one-story dwellings of either frame or brick exterior construction which were built from 1967 to 1977 making them from 46 to 56 years old. The homes range in size from 2,991 to 4,685 square feet of living area with finished basements. Features include from 3 to 4 full bathrooms, central air conditioning, one to four fireplaces and a garage ranging in size from 600 to 952 square feet of building area. The comparables have improvement assessments ranging from \$125,482 to \$205,524 or from \$41.95 to \$49.54 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$162,983 or \$46.30 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 \$227,832. The subject property has a land assessment of \$44,199 or \$0.79 per square foot of land area and an improvement assessment of \$183,633 or \$52.17 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 located in the same neighborhood code as the subject and within .74 of a mile from the subject.

The board of review's comparable parcels range in size from 43,745 to 56,802 square feet of land area. The land assessments range from \$34,773 to \$45,980 or either \$0.79 or \$0.81 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

The board of review's improvement comparables consist of one-story dwellings of brick or brick and frame exterior construction which were built from 1975 to 1987 making them from 36 to 48 years old. The homes range in size from 3,277 to 4,007 square feet of living area with unfinished basements. The homes have either 3 or 4 full bathrooms and 1 half-bath for each dwelling. Features include central air conditioning, three fireplaces and a garage ranging in size from 816 to 936 square feet of building area. Comparable #3 also has a shed. The comparables have improvement assessments ranging from \$165,625 to \$220,828 or from \$50.54 to \$55.11 per square foot of living area.

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<sup>2</sup> The calculated land assessment request of the appellant is \$0.7795442 per square foot of land 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 either the subject's land or improvement assessments are not warranted.

As to the land inequity argument, the parties submitted seven comparable parcels located in the subject's neighborhood code and within .74 of a mile from the subject property. The parcels range in size from 47,258 to 58,448 square feet of land area and have land assessments of either \$0.79 or \$0.81 per square foot of land area. As the subject has a land assessment of \$0.79 per square foot of land area, the Board finds on this record that the appellant failed to establish assessment inequity with regard to the subject's land assessment as the subject's assessment is identical to six of the seven comparable parcels in the record on a per-square-foot of land area basis.

As to the improvement inequity argument, the parties submitted seven suggested comparable properties for the Board's consideration. The Board has given reduced weight to appellant's comparables #1 and #4, due to significant differences in dwelling size when compared to the subject. In addition, appellant's comparable #1 and board of review comparable #1 have been given reduced weight as they each differ significantly in age when compared to the subject dwelling that is 49 years old.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparables #2 and #3, which are relatively similar to the subject in dwelling size, foundation type, and some other features. Adjustments are necessary to the comparables for differences in age, bathroom count, fireplace count and/or garage size to make the comparables more equivalent to the subject in these respects. These comparables have improvement assessments ranging from \$165,625 to \$186,740 or from \$48.58 to \$51.60 per square foot of living area. The subject's improvement assessment of \$183,633 or \$52.17 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and slightly above the range on a per-square-foot of living area basis which appears logical given dwelling size and age differences between the subject and these comparables.

Based on this record and after thoroughly analyzing the data for differences between the best comparables and the subject property for necessary adjustments, 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.

In conclusion, the Board finds the appellant has failed to establish by a preponderance of the evidence that reductions are warranted in either the subject's land or improvement assessments based on the evidence provided in this appeal.

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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APPELLANT

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COUNTY

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