



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

APPELLANT: Sallie Deangeles
DOCKET NO.: 24-00447.001-R-1
PARCEL NO.: 15-24-304-028

The parties of record before the Property Tax Appeal Board are Sallie Deangeles, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; 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: \$80,976
IMPR.: \$443,015
TOTAL: \$523,991

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 2024 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 brick exterior construction containing 7,624 square feet of living area. The dwelling was constructed in 2007. Features of the home include a look-out basement with finished area, central air conditioning, three fireplaces, six full bathrooms, two half bathrooms, a detached garage with 768 square feet of building area and an attached garage with 1,058 square feet of building area. The property has a site with approximately 42,253 square feet of land area and is located in Riverwoods, Vernon 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 four suggested equity comparables located in the same assessment neighborhood code as the subject and from .47 of a mile to 2.02 miles from the subject property. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction that range in size from 7,315 to 8,379 square feet of living area. The dwellings were built in 2005 and 2007. Each comparable has a basement with finished area, one of look-out design, central air conditioning, from three to six fireplaces, from five

to eight full bathrooms, from one to three half bathrooms, an attached garage that range in size from 1,061 to 1,441 square feet of building area and a combination of a patio, porch or deck. Comparable #2 has a detached garage with 517 square feet of building area, a hot tub and a tennis court. The comparables have improvement assessments that range from \$178,620 to \$396,646 or from \$22.56 to \$52.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$411,696 or \$54.00 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 \$523,991. The subject property has an improvement assessment of \$443,015 or \$58.11 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables located in the same assessment neighborhood as the subject and from .15 of a mile to 1.8 miles from the subject property. The comparables are improved with 2-story dwellings of brick exterior construction that range in size from 7,292 to 7,776 square feet of living area. The dwellings were built from 2003 to 2011. Each comparable has a basement, three with finished area, central air conditioning, from three to seven fireplaces, five or seven full bathrooms, one or two half bathrooms and a garage ranging in size from 795 to 1,115 square feet of building area. Comparable #4 has a shed. The comparables have improvement assessments that range from \$420,466 to \$564,456 or from \$55.99 to \$72.59 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant submitted a grid analysis for the board of review comparables and a rebuttal for items not reported by the board of review. Counsel reported that comparables #1 and #3 each have a walk-out basement and comparable #2 has an inground swimming pool.

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 eight suggested comparables for the Board's consideration. The Board has given less weight to appellant's comparables #1, #2 and #3 as well as board of review comparable #3 due to their distance of over one mile away from the subject property. The Board has given reduced weight to board of review comparable #2 due to its inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 along with board of review comparables #1 and #4. The Board finds that these comparables are most similar to the subject in location, design, age, and some features. However, each comparable is smaller in dwelling size and each have less bathrooms when compared to the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject.

Nevertheless, these most similar comparables have improvement assessments ranging from \$382,644 to \$439,484 or from \$52.31 to \$60.27 per square foot of living area. The subject's improvement assessment of \$443,015 or \$58.11 per square foot of living area, falls within the range established by the best comparables in the record on a per square foot basis but is slightly higher on an overall improvement basis, which is logical given the subject's larger dwelling size and greater bathroom count. 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: _____

September 16, 2025



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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