



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

APPELLANT: Preston Fry
DOCKET NO.: 24-00726.001-R-1
PARCEL NO.: 16-32-121-006

The parties of record before the Property Tax Appeal Board are Preston Fry, 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: \$48,561
IMPR.: \$206,336
TOTAL: \$254,897

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 two-story dwelling of brick and wood exterior construction with 2,561 square feet of living area.¹ The dwelling was constructed in 1958, is 66 years old, and has an effective age of 1988. Features of the home include a basement with finished area, central air conditioning, four full bathrooms, a 264 square foot attached garage, and a 576 square foot detached garage. The property has a 9,000 square foot site and is located in Deerfield, West Deerfield 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 three equity comparables located in the subject's assessment neighborhood and within .4 of a mile of the

¹ The Board finds the property record card submitted by the board of review to be the best evidence of the subject's design in the record.

subject. The comparables consist of split-level dwellings of brick or brick and frame exterior construction ranging in size from 2,276 to 2,459 square feet of living area. The homes were built in either 1956 or 1957 and have effective ages ranging from 1986 to 1997. Each dwelling has central air conditioning, a basement with two having finished area, two full and one half or three full bathrooms, and a garage ranging in size from 322 to 693 square feet of building area. Once comparable has a fireplace. The comparables have improvement assessments ranging from \$138,073 to \$147,194 or from \$56.47 to \$60.90 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$179,270 or \$70.00 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 \$254,897. The subject property has an improvement assessment of \$206,336 or \$80.57 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 within the subject's assessment neighborhood and within .9 of a mile of the subject. The comparables consist of one-story or two-story dwellings of brick exterior construction ranging in size from 2,336 to 3,080 square feet of living area. The homes are 66 to 68 years old. Each dwelling has central air conditioning, a basement with two having finished area, three full or three full and one half bathrooms, and a garage ranging in size from 440 to 676 square feet of building area. One comparable has two fireplaces. The comparables have improvement assessments ranging from \$158,394 to \$243,598 or from \$67.81 to \$79.09 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1 and board of review comparable #2, which differ from the subject in dwelling size and/or lack finished basement area, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 along with board of review comparables #1 and #3, which are similar to the subject in age, location, dwelling size, and some features. These comparables have improvement assessments that range from \$138,073 to \$184,859 or from \$56.47 to \$68.47 per square foot of living area. The subject's improvement assessment of \$206,336 or \$80.57 per square foot of living area is above the range established by the best comparables in this record. However, the Board finds the

subject's assessment is supported given the subject's greater bathroom count and additional detached garage in relation to each of the comparables. Based on this record 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 21, 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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