



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

APPELLANT: Steven Johnson  
DOCKET NO.: 24-01260.001-R-1 through 24-01260.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Steven Johnson, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-01260.001-R-1	02-33-306-023	8,542	67,426	\$75,968
24-01260.002-R-1	02-33-306-022	8,542	2,406	\$10,948

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 two parcels improved with a Cape Code style dwelling of wood siding exterior construction with 2,348 square feet of living area. The dwelling was constructed in 1954 and is approximately 70 years old. Features of the home include a crawl space foundation, central air conditioning, finished attic area, and a 437 square foot garage. The property is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within 0.50 of a mile from the subject. The comparables are improved with Cape Code style or 1.5-story homes ranging in size from 2,025 to 2,100 square feet of living area that were built from 1927 to 1955 with the oldest home having an effective age of 1952. Each home has a basement, two of which have finished area, and a garage ranging in size from 440 to

800 square feet of building area. Two homes have central air conditioning and one home has a gazebo. The comparables have improvement assessments ranging from \$68,877 to \$72,804 or from \$33.31 to \$35.48 per square foot of living area.

The appellant submitted final decisions of the board of review disclosing the subject's total combined assessment of \$86,916. The subject has a total combined improvement assessment of \$69,832 or \$29.74 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$59,348.

The board of review submitted one set of its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.54 of a mile from the subject. Comparable #4 is the same property as the appellant's comparable #1. The comparables are improved with 1.5-story homes ranging in size from 1,014 to 2,100 square feet of living area and ranging in age from 69 to 97 years old. One home has a basement with finished area. Two homes have central air conditioning. Each home has a garage ranging in size from 276 to 728 square feet of building area. The comparables have improvement assessments ranging from \$42,243 to \$72,804 or from \$33.47 to \$42.87 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 record contains a total of six equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, and #3, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #4, including the common property. The Board finds these comparables are more similar to the subject in dwelling size, age/effective, age, location, and some features, although these comparables each have a basement unlike the subject, two comparables have a larger garage than the subject, and one comparable lacks central air conditioning that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$68,877 to \$72,804 or from \$33.31 to \$35.48 per square foot of living area. The subject's improvement assessment of \$69,832 or \$29.74 per square foot of living area falls within the range established by the best comparables in terms of total

improvement assessment and below the range on a per square foot basis. Based on this record and after considering appropriate 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: \_\_\_\_\_

December 23, 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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COUNTY

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