



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Irene Hein
DOCKET NO.: 24-01788.001-R-1
PARCEL NO.: 06-10-203-050

The parties of record before the Property Tax Appeal Board are Irene Hein, 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 **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: \$49,189
IMPR.: \$73,811
TOTAL: \$123,000

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 1-story dwelling of brick exterior construction with 1,239 square feet of living area. The dwelling was constructed in 1979 and is approximately 45 years old. Features of the home include a basement with finished area, central air conditioning, 2 bathrooms, and a 440 square foot garage. The property has a 20,460 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales¹ located within 0.31 of a mile from the subject. The parcels range in size from 11,120 to 36,040 square feet of land area and are improved with 1-story or 1.5-story homes ranging in size from 1,503 to 1,968 square feet of living area. The dwellings were built from 1925 to 1953. One home has a basement with finished

¹ The appellant reported comparables #4 and #6 are vacant lots that sold together with comparables #3 and #5, respectively.

area and three homes have a crawl space foundation. One home has central air conditioning. Each comparable has 1, 1.5, or 2 bathrooms and a garage ranging in size from 308 to 1,040 square feet of building area. The comparables sold from May to July 2022 for prices ranging from \$203,000 to \$285,000 or from \$114.82 to 153.23 per square foot of living area, including land.

The appellant also submitted copies of text messages between the appellant and the township assessor from November 2024, in which the appellant stated the subject has two bedrooms and two bathrooms and is on Fox Lake but has restricted frontage for building due to septic setback requirements. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,747. The subject's assessment reflects a market value of \$440,285 or \$355.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in Lake Villa or Lindenhurst and from 1.81 to 4.40 miles from the subject. The comparables have varying degrees of similarity to the subject in dwelling size, age, site size, and features and sold from June 2022 to May 2024 for prices ranging from \$380,000 to \$650,000 or from \$320.68 to \$388.76 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales for the Board's consideration. Although the appellant disclosed the subject is located on a lake, the parties did not disclose whether any of the comparables are also located on a lake. Nonetheless, the Board gives less weight to the board of review's comparables, which are located more than one mile from the subject and less proximate to the subject than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparables, which are located within 0.31 of a mile from the subject, sold relatively proximate to the assessment date, and have varying degrees of similarity to the subject. These comparables are substantially larger

² Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

homes than the subject, from 21% to 59% larger than the subject, suggesting downward adjustments to these comparables for dwelling size would be needed to make them more equivalent to the subject. However, these comparables are significantly older homes than the subject, three homes lack a basement compared to the subject's basement with finished area, three comparables lack central air conditioning that is a feature of the subject, and three homes have fewer bathrooms than the subject, suggesting upward adjustments for age, foundation type, central air conditioning amenity, and bathroom count would be needed. These comparables also differ from the subject in site size, design, and garage size, suggesting additional adjustments would be needed.

These most similar comparables sold for prices ranging from \$203,000 to \$285,000 or from \$114.82 to \$153.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$440,285 or \$355.36 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, including their larger dwelling sizes and older dwelling ages, the Board finds a reduction in the subject's 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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Irene Hein
36873 N Nathan Hale Drive
Lake Villa, IL 60046

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085