



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

APPELLANT: Charles Lynch
DOCKET NO.: 24-02091.001-R-1
PARCEL NO.: 09-24-304-005

The parties of record before the Property Tax Appeal Board are Charles Lynch, 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 **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: \$19,263
IMPR.: \$69,235
TOTAL: \$88,498

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 one-story, bi-level dwelling of wood siding exterior construction with 1,220 square feet of living area.¹ The dwelling was constructed in 1979 and is approximately 45 years old. Features of the home include a basement/lower level with finished area, central air conditioning, a fireplace, a garage with 675 square feet of building area, a deck and an enclosed frame porch. The property has an approximately 10,422 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are

¹ The Board finds the best description of the subject is found in the subject's property record card submitted by the board of review.

located within .60 of a mile from the subject property. The comparables are improved with one-story, bi-level dwellings of wood, vinyl or aluminum siding exterior construction ranging in size from 1,128 to 1,325 square feet of living area. The dwellings were built from 1974 to 1980. The comparables each have a basement/lower level with finished area, a garage ranging in size from 264 to 624 square feet of building area and a deck. Four comparables have central air conditioning and two comparables each have a fireplace. The comparables have improvement assessments that range from \$63,898 to \$75,314 or from \$51.74 to \$56.84 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$68,320 or \$56.00 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 \$93,138. The subject has an improvement assessment of \$73,875 or \$60.55 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables that have the same assessment neighborhood code as the subject and are located within .14 of a mile from the subject property. The board of review described the dwellings as one-story designs of wood or vinyl siding exterior construction containing 912 or 1,218 square feet of living area. The comparables are 35 or 52 years old. Comparable #1 has a basement with finished area and comparable #2 reportedly has basement finish but no data was provided regarding the basement area. Each comparable has central air conditioning and either a 540 or 576 square foot garage. Comparable #2 has a deck. The comparables have improvement assessments of \$53,578 and \$75,046 or \$58.75 and \$61.61 per square foot of living area, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its lack of central air conditioning, a feature of the subject. The Board has given reduced weight to the two board of review comparables due to their less similar one-story dwelling designs, when compared to the subject dwelling's bi-level design and/or board of review comparable #1 has a substantially smaller dwelling size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, #4 and #5, which are bi-level dwellings, like the subject and are overall most similar to the subject dwelling in size, age and most features. These four comparables have improvement

assessments that range from \$63,898 to \$75,314 or from \$51.74 to \$56.84 per square foot of living area, respectively. The subject property's improvement assessment of \$73,875 or \$60.55 per square foot of living area falls at the upper end of the range established by the best comparables in the record in terms of total improvement assessment but above the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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

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: February 17, 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

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