



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

APPELLANT: Ryan Smith
DOCKET NO.: 24-02320.001-R-1
PARCEL NO.: 07-26-103-016

The parties of record before the Property Tax Appeal Board are Ryan Smith, 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: \$25,221
IMPR.: \$110,685
TOTAL: \$135,906

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 frame exterior construction with 2,443 square feet of living area. The dwelling is approximately 34 years old. Features of the home include a basement, central air conditioning, a fireplace and a 484 square foot garage. Additional outdoor amenities include a 100 square foot gazebo and a 168 square foot frame porch. The property has an approximately 11,200 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located from 616 to 1,249 feet from the subject property. The comparables consist of two-story dwellings of frame exterior construction which range in age from 32 to 35 years old. The homes range in size from 2,417 to 2,498 square feet of living area. Each home has a

basement, central air conditioning, a fireplace and a garage of either 504 or 546 square feet of building area. Comparable #1 has a gazebo of unstated size. The comparables have improvement assessments ranging from \$102,666 to \$109,084 or from \$42.03 to \$43.67 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$102,606 or \$42.00 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 \$135,906. The subject property has an improvement assessment of \$110,685 or \$45.31 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by Charlie Mullin, the Warren Township Assessor. Without supporting documentation, the assessor asserted that each of the appellant's comparables have a smaller open frame porch than the subject of only 24 square feet. In addition, appellant's comparables #2 through #5 each lack a gazebo, which is a feature of the subject property.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables along with applicable property record cards. Each of the comparables are located in the same neighborhood code as the subject and from .05 to .28 of a mile from the subject. The comparables consist of two-story dwelling of frame exterior construction which range in age from 33 to 35 years old. The homes range in size from 2,300 to 2,330 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage of either 462 or 520 square feet of building area. Comparables #3 and #4 each have an enclosed frame porch of 160 and 168 square feet of building area, respectively. Comparable #4 also has an open frame porch of 325 square feet of building area. The comparables have improvement assessments ranging from \$103,487 to \$107,772 or from \$44.57 to \$46.25 per square foot of living area. Based on the foregoing evidence and argument, 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 nine equity comparables located in relatively close proximity to the subject to support their respective positions before the Property Tax Appeal Board. Each of the comparables are similar to the subject in location, age, dwelling size, foundation type and some features. Each comparable necessitates adjustments for differences in dwelling size when compared to the subject as well as differences in basement size and garage size.

The comparables have improvement assessments ranging from \$102,666 to \$109,084 or from \$42.03 to \$46.25 per square foot of living area. The subject's improvement assessment of \$110,685 or \$45.31 per square foot of living area falls somewhat above the range established by the best comparables in this record in terms of overall assessment which appears to be logical given the unrefuted assertion that the subject has both a gazebo and an open frame porch which are not both features of any other comparable property presented in this record. Based on this evidence and after considering adjustments to the comparables for differences in age, dwelling size, basement size and/or other features, 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: _____

November 25, 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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