



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

APPELLANT: Tina Elling REV LIV TR
DOCKET NO.: 24-02328.001-R-1
PARCEL NO.: 09-02-402-014

The parties of record before the Property Tax Appeal Board are Tina Elling REV LIV TR, 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 **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: \$25,109
IMPR.: \$95,546
TOTAL: \$120,655

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 dwelling of vinyl siding exterior construction with 2,426 square feet of living area. The dwelling was constructed in 2014 and is ten years old. Features of the home include a full basement, central air conditioning, and a 530 square foot garage. The property has an 11,247 square foot site and is located in Volo, Wauconda Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of these arguments the appellant submitted information on seven equity comparables located from .07 of a mile to 1.55 miles from the subject, two of which are within the subject's assessment neighborhood. The comparables consist of one-story dwellings of vinyl siding exterior construction ranging in size from 1,919 to 2,426 square feet of living area. The homes were built from 2007 to 2015. Each comparable has central air conditioning, a basement, and a garage ranging in size from 440 to 649 square feet of

building area. Two comparables each have a fireplace. The comparables have parcels ranging from 7,360 to 21,420 square feet of land area. The comparables have land assessments ranging from \$19,396 to \$33,896 or from \$1.58 to \$2.64 per square foot of land area. The comparables have improvement assessments ranging from \$84,818 to \$100,410 or from \$36.69 to \$51.14 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$22,952 or \$2.04 per square foot of land area and the improvement assessment be reduced to \$87,336 or \$36.00 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 \$120,655. The subject property has a land assessment of \$25,109 or \$2.32 per square foot of land area and an improvement assessment of \$95,546 or \$39.38 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 located within subject's assessment neighborhood and within .3 of a mile of the subject. Comparable #1 is the same property as the appellant comparable #2. The comparables consist of one-story dwellings of vinyl siding exterior construction containing either 2,394 or 2,426 square feet of living area. The homes are 14 or 17 years old. Each dwelling has central air conditioning, a fireplace, and a basement with one having finished area. The appellant reported that the shared comparable has a 456 square foot garage. The parcels contain either 8,751 or 9,688 square feet of land area. The comparables have land assessments of \$21,545 and \$23,854 or \$2.46 per square foot of land area and improvement assessments of \$99,646 and \$103,392 or \$41.62 and \$42.62 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 concerning both the land and improvement assessment 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 either the subject's land or improvement assessments is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. With respect to the land assessment, the Board has given reduced weight to the appellant's comparable #7, which differ from the subject in site size and is located more than one mile from the subject site. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are similar to the subject in location and site size. These comparables have land assessments ranging from \$19,396 to \$25,770 or from \$1.99 to \$2.64 per square foot of land area. The subject's land assessment of \$25,109 or \$2.32 per square foot of land area is within the range established by the best comparables in this record. The Board finds that the appellant did

not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to the appellant's comparables #6 and #7, which differ from the subject in dwelling size or location. The Board also gives less weight to the board of review's comparable #2, which lacks a garage, a feature of the subject.

The Board finds the parties' remaining comparables, including the shared comparable, are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$94,356 to \$100,410 or from \$38.89 to \$44.67 per square foot of living area. The subject's improvement assessment of \$95,546 or \$39.38 falls within the range established by the best comparables in this record. Based on this record and after considering adjustments for differences when compared to 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:

March 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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