



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

APPELLANT: Irene Hein
DOCKET NO.: 24-02511.001-R-1
PARCEL NO.: 06-10-203-032

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 **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: \$28,015
IMPR.: \$0
TOTAL: \$28,015

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 is a vacant parcel that contains 9,550 square feet of land area that is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity regarding the land 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 located within .44 of a mile from the subject property. The vacant parcels range in size from 4,370 to 15,400 square feet of land area and have land assessments ranging from \$3,489 to \$38,425 or from \$0.80 to \$2.50 per square foot of land area. The appellant also contends that the subject has less buildable land, land which is not in a flood plain/wetland area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$17,706 or \$1.85 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,015. The subject property has a land assessment of \$28,015 or \$2.93 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located from .36 of a mile to 1.27 miles from the subject property, one of which is also along the same street as the subject. The improved parcels range in size from 7,550 to 10,659 square feet of land area and have land assessments ranging from \$31,154 to \$35,217 or from \$3.12 to \$4.13 per square foot of land area.

The board of review also submitted a spreadsheet with an additional four comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional comparable properties submitted by the board of review is given no weight.

The board of review contends lake front parcels are valued on a per front foot basis and are adjusted for depth, shape and slope. The board of review stated the subject has 50 feet of lake frontage and a negative adjustment of 25% for slope resulting in the lowest per square foot of land area value. The board of review's four comparables have 47 to 51 feet of lake frontage.

Based on this evidence, the board of review requested confirmation of the subject's land 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 nine land equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #4 and #5 which differ from the subject in site size. The Board has given reduced weight to board of review comparables #3 and #4 which are located more than one mile away from the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, along with board of review comparables #1 and #2, which are most similar to the subject in location and site size. These most similar comparables have land assessments ranging from \$15,508 to \$34,185 or from \$1.31 to \$3.55 per square foot of land area. The subject's land

assessment of \$28,015 or \$2.93 per square foot of land area falls within the range established by the best comparables in the record. Based on this record the Board finds 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 land assessment is not 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



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:

April 21, 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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COUNTY

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