



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

APPELLANT: William Hansen
DOCKET NO.: 24-02541.001-R-1
PARCEL NO.: 14-17-105-041

The parties of record before the Property Tax Appeal Board are William Hansen, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP in Chicago; 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: \$24,332
IMPR.: \$180,603
TOTAL: \$204,935

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 2-story dwelling of frame exterior construction with 3,279 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement, central air conditioning, one fireplace and a 638 square foot garage. The property has an approximately 11,320 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code and from 0.42 of a mile to 1.18 miles from the subject. The comparables have sites that range in size from 13,067 to 95,475 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 2,850 to 3,446 square feet of living area. The homes

were built from 1986 to 2003. Each comparable has a basement, central air conditioning and a garage ranging in size from 400 to 806 square feet of building area. Four dwellings each have one fireplace and comparable #1 has an inground swimming pool. The comparables have land assessments that range from \$24,494 to \$50,635 or from \$0.53 to \$1.97 per square foot of land area. The comparables have improvement assessments that range from \$138,823 to \$177,927 or from \$46.63 to \$53.96 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$175,749 with a land assessment of \$13,471 or \$1.19 per square foot of land area and an improvement assessment of \$162,278 or \$49.49 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 \$204,935. The subject has a land assessment of \$24,332 or \$2.15 per square foot of land area and an improvement assessment of \$180,603 or \$55.08 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located in the same assessment neighborhood code and from 0.02 to 0.43 of a mile from the subject property. The comparables have sites that range in size from 9,780 to 21,538 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 3,034 to 3,591 square feet of living area. The homes were built from 1989 to 2000. Each comparable has a basement, central air conditioning, from one to three fireplaces and a garage ranging in size from 500 to 823 square feet of building area. The comparables have land assessments ranging from \$22,795 to \$29,093 or from \$1.35 to \$2.33 per square foot of land area and improvement assessments that range from \$170,555 to \$207,745 or from \$55.52 to \$57.85 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 14 assessment comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #1 through #4 along with board of review comparables #2 and #4 through #8 which are overall less similar to the subject in location and/or site size. The Board finds the best evidence of land assessment equity to be appellant comparable #5 and board of review comparables #1, #3 and #9 which are more similar to the subject in location and site size. These best comparables have land assessments ranging from \$22,795 to \$25,687 or from \$1.97

to \$2.33 per square foot of land area. The subject property has a land assessment of \$24,332 or \$2.15 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellant's comparables along with board of review comparables #2, #5, #8 and #9 which are less similar to the subject in location, dwelling size and/or feature an inground swimming pool, unlike the subject. The Board finds the best evidence of improvement assessment equity to be board of review comparables #1, #3, #4, #6 and #7 which are more similar to the subject in location, age, design, dwelling size and other features. These best comparables have improvement assessments ranging from \$178,842 to \$190,276 or from \$55.52 to \$57.33 per square foot of living area. The subject's improvement assessment of \$180,603 or \$55.08 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement, but below the range on a per square foot of living basis. After considering adjustments to the comparables for differences from 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

May 19, 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

William Hansen, by attorney:
Brianna L. Golan
Golan Christie Taglia LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

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