



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

APPELLANT: Robert Killian
DOCKET NO.: 24-02548.001-R-1
PARCEL NO.: 01-25-201-054

The parties of record before the Property Tax Appeal Board are Robert Killian, 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: \$15,084
IMPR.: \$113,211
TOTAL: \$128,295

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 wood siding exterior construction with 1,928 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a crawl space foundation,¹ central air conditioning, a fireplace and a 560 square foot garage. The property has a 10,018 square foot channel-front site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity in both the land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that are located from .32 to .64 of a mile from the subject property. The comparables have sites ranging in size from 6,970 to 8,706 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging

¹ The parties differ as the foundation of the subject dwelling. The appellant reported the subject has a crawl space foundation and the board of review reported the subject has a concrete slab foundation.

in size from 1,928 to 2,092 square feet of living area. The dwellings are from 33 to 35 years old. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 504 to 576 square feet of building area. The comparables have land assessments that range from \$5,048 to \$10,459 or from \$0.58 to \$1.44 per square foot of land area and improvement assessments that range from \$86,429 to \$102,178 or from \$44.51 to \$48.84 per square foot of living area.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$14,810 or \$1.48 per square foot of land area and the subject's improvement assessment be reduced to \$102,680 or \$53.26 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 \$128,295. The subject property has an improvement assessment of \$113,211 or \$58.72 per square foot of living area and a land assessment of \$15,084 or \$1.51 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are channel front properties that are located from .05 to .24 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 6,534 to 22,215 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 1,548 to 2,112 square feet of living area. The dwellings are from 22 to 74 years old. Comparable #2 has a basement. Each comparable has central air conditioning. Two comparables each have a fireplace and a garage containing 420 or 630 square feet of building area. Comparable #3 also has a 240 square foot carport and a boat house. The comparables have land assessments that range from \$9,838 to \$11,805 or \$1.48 and \$1.51 per square foot of land area and improvement assessments that range from \$103,770 to \$149,599 or from \$55.79 to \$70.83 per square foot of living area.

The board of review noted in a memorandum that the subject property, and the board of review comparables are located on the Chain O' Lakes and are channel front properties, whereas the appellant's comparables are in a different assessment neighborhood and are non-channel front properties. Additionally, the appellant's comparables #2 and #3 are located in Lake Villa Township, not Antioch Township, like the subject.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 six equity comparables submitted by the parties for the Board's consideration. With respect to the subject's land assessment, the Board has given less weight to board of review comparable #3 due to its significantly larger site size when compared to the subject parcel. The Board finds the appellant's comparables and board of review's comparables #1 and #2 are more similar to the subject in land size. These parcels range in size from 6,534 to 8,706 square feet of land area and have land assessments that range from \$5,048 to \$11,805 or from \$0.58 to \$1.51 per square foot of land area. The subject parcel has 10,018 square feet of land area and a land assessment of \$15,084 or \$1.51 per square foot of land area, which falls above the range in terms of total land assessment and is equivalent to the two board of review comparables that are channel front lots, like the subject. After considering adjustments to the best comparables for differences in location and site size, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitably assessed.

With respect to the subject's improvement assessment, the Board has given less weight to the board of review's comparables #1 and #2 due to their older dwelling ages, when compared to the subject. The Board finds the appellant's three comparables and board of review comparable #3 are overall more similar to the subject dwelling in size, design and age. However, the comparables have varying degrees of similarity when compared to the subject in foundation type and other features, and three of the four comparables differ in location when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$86,429 to \$149,599 or from \$44.51 to \$70.83 per square foot of living area. The subject's improvement assessment of \$113,211 or \$58.72 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 disclosed that 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 presented.

Based on this record, the Board finds no reduction in the subject's land assessment or the subject's improvement assessment are 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:

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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