



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

APPELLANT: Zachary & Minah Hall  
DOCKET NO.: 24-02569.001-R-1  
PARCEL NO.: 14-01-401-002

The parties of record before the Property Tax Appeal Board are Zachary & Minah Hall, the appellants; 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:** \$66,373  
**IMPR.:** \$139,725  
**TOTAL:** \$206,098

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 and brick exterior construction with 3,782 square feet of living area. The dwelling was constructed in 2011 and is approximately 13 years old. Features of the home include a look-out basement, central air conditioning, a fireplace and a garage with 722 square feet of building area. The property has a 94,423 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellants contend assessment inequity in both the land and improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .41 of a mile from the subject property. The comparables have sites ranging in size from 87,975 to 163,841 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of frame and brick or brick exterior construction ranging in size from 3,670 to 6,358 square feet of living area. The dwellings are from 16 to 38 years old. The comparables

each have a basement, three of which are walk-outs. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 626 to 864 square feet of building area. The comparables have land assessments that range from \$58,084 to \$76,593 or from \$0.39 to \$0.74 per square foot of land area and improvement assessments that range from \$112,769 to \$211,225 or from \$30.26 to \$34.79 per square foot of living area.

Based on this evidence, the appellants requested the subject's land assessment be reduced to \$54,105 or \$0.57 per square foot of land area and the subject's improvement assessment be reduced to \$120,929 or \$31.97 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 \$206,098. The subject property has an improvement assessment of \$139,725 or \$36.94 per square foot of living area and a land assessment of \$66,373 or \$0.70 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 within .41 of a mile from the subject property. The board of review's comparables #3 and #4 are the same properties as the appellants comparables #5 and #2, respectively. The comparables have sites ranging in size from 88,629 to 163,841 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 3,213 to 4,332 square feet of living area. The dwellings were built in 1980 or 1987. Each comparable has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 764 to 2,126 square feet of building area. The comparables have land assessments that range from \$58,456 to \$76,593 or from \$0.47 to \$0.74 per square foot of land area and improvement assessments that range from \$115,462 to \$150,711 or from \$32.70 to \$38.41 per square foot of living area.

The board of review also submitted a spreadsheet described as a land comparison grid with information on five additional 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.

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

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables submitted by the parties for the Board's consideration, two of which are common to both parties. With respect to the subject's land assessment, the Board has given less weight to the appellants' comparables #1, #2 and #5, as well as board of review comparables #3 and #4, which includes the two common comparables, due to their substantially larger site sizes, when compared to the subject. The Board finds the appellants' comparables #3 and #4, as well as board of review's comparables #1 and #2 are more similar to the subject in land size. These parcels range in size from 87,975 to 92,809 square feet of land area and have land assessments that range from \$58,456 to \$65,782 or from \$0.63 to \$0.74 per square foot of land area. The subject parcel has 94,423 square feet of land area and a land assessment of \$66,373 or \$0.70 per square foot of land area, which falls above the range in terms of total land assessment and within in the range on a per square foot of land area basis. The subject's higher total land assessment appears to be logical given the subject's somewhat larger site size. After considering adjustments to the best comparables for differences in location and site size, the Board finds the appellants 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 appellants' comparables #3, #4 and #5, as well as board of review's comparables #1, #2 and #3, which includes one common comparable, due to substantial differences in dwelling size, when compared to the subject. The Board finds the appellants' comparables #1 and #2, along with board of review comparable #4, which includes one common comparable are overall more similar to the subject dwelling in size and design. However, both dwellings are 14 and 15 years older than the subject dwelling, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, these two comparables have other features with varying degrees of similarity when compared to the subject, suggesting adjustments for these differences would also be necessary. Nevertheless, the comparables have improvement assessments of \$112,769 and \$131,866 or \$30.73 and \$32.70 per square foot of living area. The subject's improvement assessment of \$139,725 or \$36.94 per square foot of living area falls above the two more similar comparables in this record, which appears to be logical given the subject's significantly newer dwelling age. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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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