



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

APPELLANT: Elyse Magill
DOCKET NO.: 24-02611.001-R-1
PARCEL NO.: 15-25-105-005

The parties of record before the Property Tax Appeal Board are Elyse Magill, 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: \$67,547
IMPR.: \$107,417
TOTAL: \$174,964

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 frame exterior construction with 2,484 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, central air conditioning, a fireplace and a garage with 660 square feet of building area. The property has a 47,045 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement 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 from .11 to .89 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,425 to 2,994 square feet of living area. The dwellings were built from 1962 to 1976. One

comparable has a crawl space foundation, one comparable has a finished lower level and three comparables each have a basement with finished area.¹ Each comparable has central air conditioning, one or three fireplaces and either one or two garages ranging in size from 504 to 700 square feet of building area.² The comparables have improvement assessments that range from \$92,487 to \$120,231 or from \$31.72 to \$41.44 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$95,212 or \$38.33 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 \$174,964. The subject has an improvement assessment of \$107,417 or \$43.24 per square foot of living 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 .39 of a mile to 1.03 miles from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,338 to 2,500 square feet of living area. The dwellings were built from 1974 to 1978. The comparables each have a basement, two of which have finished area. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 477 to 660 square feet of building area. Comparable #3 has a shed. The comparables have improvement assessments ranging from \$101,610 to \$110,645 or from \$42.68 to \$44.26 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 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 parties submitted nine equity comparables for the Board's consideration. The Board has given less weight to the appellant's five comparables due to differences from the subject in foundation type, as one comparable has a crawl space foundation, one comparable has a finished lower level and three comparables each have basement finish, when compared to the subject's unfinished basement. Additionally, the appellant's comparables #1, #3 and #5 differ from the subject dwelling in size; the appellant's comparables #3 and #4 are significantly older dwellings, when compared to the subject; and the appellant's comparable #5 has an additional garage,

¹ Additional descriptive details concerning the appellant's comparables foundations are found in the supplement grid analysis submitted by the appellant.

² The appellant submitted sketches of the improvements for the subject and each comparable. The sketch for comparable #2 depicted the dwelling with a 700 square foot basement garage.

unlike the subject. The Board has given reduced weight to board of review comparables #2 and #3 which have basement finish, unlike the subject and board of review comparable #3 has no central air conditioning, a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4, which are overall more similar to the subject in location, dwelling size, design, age and many features. The comparables have improvement assessments of \$103,960 and \$110,645 or \$42.68 and \$44.26 per square foot of living area, respectively. The subject property's improvement assessment of \$107,417 or \$43.24 per square foot of living area is bracketed by the two best comparables in the record. Based on this record and 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 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:

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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