



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

APPELLANT: Lisa Gehrke
DOCKET NO.: 25-00501.001-R-1
PARCEL NO.: 10-18-202-016

The parties of record before the Property Tax Appeal Board are Lisa Gehrke, the appellant, by Arden Edelcup, attorney-at-law of Tax Appeals Lake County in Lake Zurich; 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: \$33,136
IMPR.: \$132,908
TOTAL: \$166,044

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 2025 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 is improved with a two-story dwelling of vinyl siding exterior construction containing 3,152 square feet of living area. The dwelling was constructed in 2013 and is approximately 12 years old. Features of the property 1,266 square foot basement, central air conditioning, one fireplace, 2½ bathrooms and an attached garage with 620 square feet of building area. The property has a site with approximately 10,770 square feet of land located in Wauconda, Fremont Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of two-story dwellings of vinyl siding exterior construction that have either 3,152 or 3,250 square feet of living area and were built from 2010 to 2013. Each comparable has either a 1,266 or 1,320 square foot basement, central air conditioning, 2½

bathrooms, and a garage with either 600 or 620 square feet of building area. One comparable has one fireplace and one comparable has a shed. The comparables have the same neighborhood code as the subject and are located from .06 to .19 of a mile from the subject property. Their improvement assessments range from \$126,892 to \$133,133 or from \$40.26 to \$40.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$129,232.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,044. The subject property has an improvement assessment of \$132,908 or \$42.17 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of vinyl siding exterior construction that have 3,152 or 3,178 square feet of living area. The homes are 12 or 13 years old. Each comparable has a full basement with either 1,266 or 1,292 square feet of basement area, central air conditioning, 2½ bathrooms, and a garage with 620 square feet of building area. One comparable has one fireplace. The comparables have the same neighborhood code as the subject property and are located from approximately .02 to .28 of a mile from the subject property. The comparables have improvement assessments ranging from \$130,817 to \$133,984 or from \$41.16 to \$42.51 per square foot of living area.

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 information on seven equity comparables similar to the subject in location and improved with dwellings similar to the subject in style, age, size and most features. The homes range in size from 3,152 to 3,250 square feet of living area and are approximately 12 to 15 years old. Five of the comparables have no fireplace while the subject has one fireplace indicating these properties would require upward adjustments to make them more equivalent to the subject for this difference. The comparables submitted by the parties have improvement assessments ranging from \$126,892 to \$133,984 or from \$40.26 to \$42.51 per square foot of living area. The subject's improvement assessment of \$132,908 or \$42.17 per square foot of living area falls within the range established by the comparables in this record.

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 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 by the parties disclosed that properties located in the same area are not all

assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record 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: _____

October 20, 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 9-215 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

Lisa Gehrke, by attorney:
Arden Edelcup
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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