



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

APPELLANT: Betty Spiller
DOCKET NO.: 25-00525.001-R-1
PARCEL NO.: 04-21-210-007

The parties of record before the Property Tax Appeal Board are Betty Spiller, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$9,534
IMPR.: \$63,873
TOTAL: \$73,407

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 two dwellings. Dwelling #1 is a 1.5-story home with an aluminum siding exterior that contains 1,209 square feet of living area. The dwelling was built in 1928 and is approximately 97 years old. Features of the dwelling include a 702 square foot basement with 562 square feet of finished area, central air conditioning and two bathrooms. Dwelling #2 is a 1-story home with a wood siding exterior containing 660 square feet of living area. The dwelling was built in 1928 and is approximately 97 years old. This home has a slab foundation, central air conditioning and one bathroom.¹ The property has an 8,750 square foot site located in Zion, Zion Township, Lake County.

¹ The board of review submitted a copy of the subject's property record card disclosing the property has two improvements. Neither the appellant nor the board of review included the second dwelling in their respective comparables sales grid analysis.

The appellant contends overvaluation as the basis of the appeal but included only dwelling #1 in her grid analysis. In support of this argument the appellant submitted information on nine comparable sales improved with 1.5-story, 1.75-story or 2-story dwellings that range in size from 987 to 1,413 square feet of living area. The homes are 73 to 120 years old. The comparables have basements containing from 430 to 831 square feet of basement area. Two comparables have central air conditioning, and four comparables have garages ranging in size from 198 to 600 square feet of building area. The comparables have 1, 1½ or 2 bathrooms. These properties have sites ranging in size from 6,817 to 9,836 square feet of land area. The comparables have the same neighborhood code as the subject property and are located from .33 to .96 of a mile from the subject property. The sales occurred from January 2023 to April 2025 for prices ranging from \$114,400 to \$200,000 or from \$99.31 to \$158.35 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$53,191.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,407. The subject's assessment reflects a market value of \$220,243 when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on three comparable sales but only included dwelling #1 in its grid analysis. The comparables are improved with 1.5-story and 2-story dwellings with wood siding, stucco or aluminum siding exteriors that range in size from 1,080 to 1,440 square feet of living area. The homes are 97 or 119 years old. Each comparable has a basement with 720 or 760 square feet of basement area, one or two bathrooms, and a garage ranging in size from 176 to 576 square feet of building area. One comparable has one fireplace. The comparables have sites ranging in size from 7,000 to 8,150 square feet of land. The comparables have the same neighborhood code as the subject and are located from .64 to .92 of a mile from the subject property. The sales occurred from July 2024 to May 2025 for prices ranging from \$205,000 to \$278,100 or from \$187.50 to \$250.99 per square foot of living area, including land.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds, based on a copy of the subject's property record card submitted by the board of review, the subject property is improved with two dwellings, a 1.5-story home with 1,209 square feet of living area and a 1-story home with 660 square feet of living area, for a combined living area of 1,869 square feet. Both parties developed a comparable sales grid analysis using only the larger home located on the subject property and did not segregate or report the fair cash value for the respective dwellings. Using the sizes of both homes as reported on the subject's property record card the subject property has a market value of \$220,243 or \$117.84 per square foot of combined living area.

The parties submitted information on twelve comparable sales to support their respective positions. The Board gives less weight to appellant's comparable sales #1, #2, #5, #8 and #9 as these properties sold in 2023, not as proximate in time to the assessment date at issue as the remaining sales in this record. The Board gives most weight to appellant's comparable sales #3, #4, #6 and #7 as well as the board of review comparables that are improved with 1.5-story, 1.75-story or 2-story dwellings that range in size from 987 to 1,440 square feet of living area and are from 97 to 120 years old. These properties sold from January 2024 to May 2025 for prices ranging from \$125,000 to \$278,000 or from \$118.82 to \$250.99 per square foot of living area, including land. Using the subject's combined living area the subject's assessment reflects a market value of \$220,243 or \$117.84 per square foot of living area, including land, which is within the total price range and is below the range on a per square foot of living area basis as established by the best comparable sales in this record. Additionally, if one assigns the subject's total market value to the larger dwelling on the subject property, the subject will have a unit value of \$182.17 per square foot of living area, including land, which is within the range established by the best sales in this record on a per square foot basis. Based on this evidence the Board finds 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

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