



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

APPELLANT: Holly Emanuelson
DOCKET NO.: 25-00917.001-R-1
PARCEL NO.: 04-16-401-011

The parties of record before the Property Tax Appeal Board are Holly Emanuelson, the appellant, by attorney Arden Edelcup, 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: \$11,584
IMPR.: \$118,070
TOTAL: \$129,654

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 consists of a 1.5-story dwelling of wood siding exterior construction with 2,424 square feet of living area. The dwelling was constructed in 2005 and is 20 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 578 square foot garage. The property has an approximately 20,785 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .53 of a mile to 2.58 miles from the subject. The comparables consist of 2-story dwellings of vinyl siding exterior construction ranging in size from 2,416 to 3,200 square feet of living area. The homes were built from 2006 to 2024. Each dwelling has a basement, central air conditioning, and a garage ranging in size from 400 to 550 square feet of building area. One comparable has a fireplace. The

parcels range in size from 8,050 to 10,270 square feet of land area. The comparables sold from February 2024 to April 2025 for prices ranging from \$329,000 to \$360,000 or from \$112.50 to \$136.18 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$109,069, for an estimated market value of \$327,240 or \$135.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,654. The subject's assessment reflects a market value of \$389,001 or \$160.48 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .71 of a mile to 1.06 miles from the subject. The comparables consist of 1-story or 2-story dwellings of wood or vinyl siding exterior construction ranging in size from 1,939 to 2,618 square feet of living area. The dwellings are 18 to 23 years old. Each dwelling has a full basement, central air conditioning, and a garage ranging in size from 440 to 528 square feet of building area. Three comparables each have one or two fireplaces. The parcels range in size from 12,750 to 32,031 square feet of land area. The comparables sold from April 2024 to November 2025 for prices ranging from \$415,000 to \$445,000 or from \$159.13 to \$214.03 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, which differ from the subject in age, location, dwelling size, and/or site size. The Board also gives less weight to the board of review's comparables #3 and #4, which differ from the subject in design, location, and/or dwelling size. The Board finds the two remaining comparables presented by the board of review sold proximate to the assessment date and are similar to the subject in age, location, dwelling size, exterior construction, and features. These two most similar comparables sold in September 2024 and November 2025 for prices of \$415,000 and \$445,000 or for \$159.13 and \$169.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$389,001 or \$160.48 per square foot of living area, including land, which falls below the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Holly Emanuelson, 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