FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jean Baker
DOCKET NO.: 25-01256.001-R-1
PARCEL NO.: 06-22-308-032

The parties of record before the Property Tax Appeal Board are Jean Baker, the appellant, by attorney Ronald Kingsley, 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:	$59,241
IMPR.:	$124,692
TOTAL:	$183,933

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-story dwelling of brick exterior construction[1] with 1,782 square feet of living area. The dwelling is approximately 71 years old and has an effective age of 54 years old due to remodeling in 2005. Features of the home include a basement with finished area, central air conditioning, and a 528 square foot garage. The property has a 78,831 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes ranging from 1,572 to 1,992 square feet of living

[1] The Board finds the best evidence of the subject's features is found in its property record card submitted by the board of review, which was not refuted by the appellant.

area and from 27 to 80 years old. Five homes have a basement, and six homes have central air conditioning. Each home has garage ranging from 336 to 971 square feet of building area. The comparables have improvement assessments ranging from $75,540 to $157,502 or from $43.41 to $82.55 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to $101,325.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $183,933. The subject property has an improvement assessment of $124,692 or $69.97 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 located within the same assessment neighborhood code as the subject. Comparable #2 is the same property as the appellant's comparable #6. The comparables are improved with 1-story homes ranging from 1,320 to 2,293 square feet of living area and from 8 to 52 years old. Each home has a basement, two with finished area, central air conditioning, and a garage ranging from 483 to 971 square feet of building area. The comparables have improvement assessments ranging from $97,005 to $206,492 or from $73.49 to $90.05 per square foot of living area. The board of review requested the subject's assessment be sustained.

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 record contains a total of eleven comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3, #5, #6, and #7 and the board of review's comparables, including the common comparable, which are less similar to the subject in dwelling size, age, and/or foundation type than the other comparables in this record.

The Board finds the best evidence of assessment equity to be appellant's comparables #4, #8 and #9, which are more similar to the subject in dwelling size, age/effective age, location, and most features, although these comparables lack finished basement area and two comparables lack central air conditioning that are features of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from $75,540 to $102,707 or from $43.41 to $58.89 per square foot of living area. The subject's improvement assessment of $124,692 or $69.97 per square foot of living area falls above the range established by the best comparables in this record. However, after considering adjustments to these comparables for differences from the subject such as finished basement area and central air conditioning amenity, the Board finds the subject's assessment is supported.

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:

C E R T I F I C A T I O N

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: November 17, 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

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