FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tracey Heimberger
DOCKET NO.: 25-01283.001-R-1
PARCEL NO.: 07-26-108-020

The parties of record before the Property Tax Appeal Board are Tracey Heimberger, 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:	$32,125
IMPR.:	$130,536
TOTAL:	$162,661

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 2-story dwelling of wood siding exterior construction with 2,611 square feet of living area.[1] The dwelling was constructed in 1991 and is approximately 34 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a garage with 462 square feet of building area. The property has a site with approximately 13,321 square feet of land area and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine suggested equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story wood frame exterior construction ranging in size from 2,502 to 2,650 square feet of living area. The dwellings range in age from 33 to 38 years old. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from

[1] The Board finds the best description of the subject is found in the property record card provided by the board of review, that was not refuted by the appellant.

420 to 672 square feet of building area. The comparables have improvement assessments that range from $112,562 to $120,836 or from $44.99 to $46.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $162,661. The subject property has an improvement assessment of $130,536 or $49.99 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Warren Township Assessor critiquing the comparables submitted by the appellant. The assessor contended that the comparables have less basement finish and/or lack basement finish.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables located in the same assessment neighborhood as the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,560 to 2,668 square feet of living area. The dwellings range in age from 32 to 36 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 704 square feet of building area. The comparables have improvement assessments ranging from $130,140 to $135,272 or from $50.02 to $50.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 13 suggested comparables for the Board's considerations. The Board has given reduced weight to the appellant's comparables #1 through #6, #8 and #9 due to their unfinished basements when compared to the subject's finished basement. The Board finds the best evidence of assessment equity to be appellant's comparable #7 along with the board of review comparables. The Board finds that these comparables are most similar to the subject in location, design, dwelling size, age, finished basement and features. The comparables have improvement assessments ranging from $119,766 to $135,272 or from $45.73 to $50.84 per square foot of living area. The subject's improvement assessment of $130,536 or $49.99 per square foot of living area falls within the range of the 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 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

AGENCY

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