FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christophe Guiard
DOCKET NO.: 25-01305.001-R-1
PARCEL NO.: 11-20-410-019

The parties of record before the Property Tax Appeal Board are Christophe Guiard, 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 ***A Reduction*** 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:	$71,543
IMPR.:	$102,428
TOTAL:	$173,971

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 split-level style dwelling of frame construction containing 1,951 square feet of living area. The dwelling was constructed in 1971 and is approximately 54 years old. Features of the property include a 765 square foot lower level that is finished, central air conditioning, one fireplace, three bathrooms, and an attached garage with 495 square feet of building area.[1] The property has a 10,408 square foot site located in Libertyville, Libertyville 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 three equity comparables composed of split-level dwellings of frame construction that range in size from

[1] The Board finds the best descriptive information for the subject property was contained on the Lake County Township Assessors Property Information sheet submitted by the board of review.

1,779 to 2,187 square feet of living area and are 54 to 57 years old. Each property has central air conditioning, one of two fireplaces, 1½ or 3 bathrooms, and a garage ranging in size from 473 to 506 square feet of building area. Comparable #1 has a basement. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from $96,822 to $115,009 or from $49.81 to $54.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $102,603.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $178,798. The subject property has an improvement assessment of $107,255 or $54.97 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a copy of the Lake County Township Assessors Property Information sheet for the subject and information on three equity comparables. The property information sheet disclosed the subject dwelling was built in 1971 but has an effective construction date of 1990 resulting in an effective age of 35 years old. The three comparables are improved with split-level dwellings of frame construction that range in size from 1,456 to 1,478 square feet of living area. The homes were built in 1972 or 1973. The comparables have basements with 1,456 or 1,469 square feet of basement area containing from 754 to 806 square feet of finished area. Each comparable has central air conditioning, a garage containing from 484 to 528 square feet of building area, and 1½, 2 or 2½ bathrooms. Two comparables each have one fireplace. The comparables have the same neighborhood code as the subject property and are located within .176 of a mile from the subject property. Their improvement assessments range from $81,035 to $85,692 or from $55.66 to $57.98 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on six equity comparables to support their respective positions. The Board gives less weight to the board of review comparables due to differences from the subject in dwelling size being approximately 24% or 25% smaller than the subject home. The appellant's comparables are more similar to the subject in dwelling size containing from 1,779 to 2,187 square feet of living area and are similar to the subject in chronological age. The comparables are similar to the subject in design, each being a split-level home, however, the appellant did not describe the amount of lower-level area the comparables have or amount of lower-level finished area the comparables have, if any, which detracts from the Board's ability to perform a meaningful comparative analysis with respect to this feature. Two of the appellant's comparables have 1½ fewer bathrooms than the subject suggesting each would require an upward adjustment to make them more equivalent to the subject for this difference. These three comparables have improvement assessments that range from $96,822 to $115,009 or from $49.81 to $54.43 per square foot of living area. The subject's improvement assessment of

$107,255 or $54.97 per square foot of living area falls within the range of the total improvement assessments but above the range on a per square foot of living area basis. The appellant's comparable with the highest improvement assessment is approximately 12% larger than the subject dwelling, explaining the higher total improvement assessment. The appellant's comparable most similar to the subject in size has an improvement assessment of $97,778 or $49.81 per square foot of living area, is below the subject's improvement assessment on both a total basis and a per square foot of living area basis. Based on this record, after considering the appropriate adjustments to the best comparables in the record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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