FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jenifer Christensen
DOCKET NO.: 25-01306.001-R-1
PARCEL NO.: 11-21-301-009

The parties of record before the Property Tax Appeal Board are Jenifer Christensen, 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:	$71,543
IMPR.:	$75,809
TOTAL:	$147,352

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 split-level style dwelling of frame construction with 1,325 square feet of living area. The dwelling was constructed in 1971 and is approximately 54 years old. Features of the property include a 625 square foot lower level that is fully finished, central air conditioning, one fireplace, two bathrooms, and an attached garage with 483 square feet of building area.[1] The property has an 11,182 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 six equity comparables improved with split-level style dwellings of frame construction each with 1,325

[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.

square feet of living area. The homes are 55 or 56 years old. Comparable #1 is described as having a 663 square foot basement. Each comparable has central air conditioning, one fireplace and a garage with 460 or 483 square feet of building area. The comparables have 2, 2½ or 3 bathrooms. The appellant indicated each comparable has the same neighborhood code as the subject property.[2] These properties have improvement assessments ranging from $70,354 to $77,727 or from $53.10 to $58.66 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $70,835.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $147,352. The subject property has an improvement assessment of $75,809 or $57.21 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with comparable #4 being the same property as appellant's comparable #1. The comparables are improved with split-level style dwellings of frame construction that range in size from 1,325 to 1,478 square feet of living area and were built from 1969 to 1973. Each home has a basement ranging in size from 667 to 1,469 square feet with finished areas ranging from 625 to 806 square feet. Each comparable has central air conditioning, one fireplace, two to three bathrooms, and a garage ranging in size from 460 to 528 square feet of building area. Each property has the same neighborhood code as the subject and is located from .094 to .503 of a mile from the subject property. Their improvement assessments range from $77,444 to $85,692 or from $57.16 to $58.66 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine equity comparables to support their respective positions, with one comparable being a duplicate. The comparables are relatively similar to the subject in age, style, size, construction and most features. The Board finds with the exception of comparable #1, the appellant did not describe the amount of basement or lower-level area the comparables have or the 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.[3] Nevertheless, the nine comparables have improvement assessments that range from $70,354 to $85,692 or from $53.10 to $58.66 per square foot of living area. The common comparable has an improvement assessment of $77,727 or $58.66 per square foot of living area.

[2] The appellant indicated the subject had a neighborhood code of 1120240, however, the subject's property information sheet submitted by the board of review reported a neighborhood code of 1121090.

[3] The appellant's descriptive information of the basement area for the common comparable submitted by the parties differs from the board of review description for the same property. Neither party provided documentary evidence to support their respective descriptions.

The subject's improvement assessment of $75,809 or $57.21 per square foot of living area falls within the range established by the comparables in this record and is below the common comparable submitted by the parties.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett,* 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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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