FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marguerite Urizarri
DOCKET NO.: 25-01307.001-R-1
PARCEL NO.: 11-21-302-153

The parties of record before the Property Tax Appeal Board are Marguerite Urizarri, 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:	$68,010
IMPR.:	$232,729
TOTAL:	$300,739

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 two-story dwelling of frame and brick exterior construction that contains 4,048 square feet of living area. The dwelling was constructed in 2007 and is approximately 18 years old. Features of the property include a 2,088 square foot basement, central air conditioning, one fireplace, 4½ bathrooms, and two attached garages with a combined 721 square feet of building area.[1] The property has an 11,360 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 nine equity comparables improved with two-story dwellings of frame or frame and brick exterior

[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.

construction that range in size from 3,470 to 4,376 square feet of living area and are 15 to 20 years old. The comparables have basements with 1,646 to 2,196 square feet of basement area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 709 to 805 square feet of building area. The comparables have 2½, 3½ or 5½ bathrooms. These properties have the same neighborhood code as the subject property and are located along the same street and within the same block as the subject property. Their improvement assessments range from $180,044 to $245,602 or from $51.29 to $57.13 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $229,279.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $300,739. The subject property has an improvement assessment of $232,729 or $57.49 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 property and information on five equity comparables. The comparables are improved with two-story dwellings of frame and brick exterior construction that range in size from 3,703 to 4,053 square feet of living area. The homes were built in 2006 or 2007. The comparables have basements with 1,858 to 2,088 square feet of basement area. Each property has central air conditioning, one fireplace, and a garage ranging in size from 721 to 751 square feet of building area. The comparables have 3½, 4½ or 5 bathrooms. These properties have the same neighborhood code as the subject property and are located along the same street and within the same block as the subject property. Their improvement assessments range from $217,006 to $241,401 or from $57.49 to $59.56 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 fourteen comparables similar to the subject in location, style, age, and most features to support their respective features. The Board gives less weight to appellant's comparables #2, #5 and #6 due to differences from the subject in size. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, #4, #7, #8, and #9 as well as the board of review comparables that range in size from 3,681 to 4,376 square feet of living area. The comparables are similar to the subject in features with the exception that appellant's comparables #1, #3, #4, #8 and #9 as well as board of review comparable #4 each have one less bathroom than the subject necessitating upward adjustments to the comparables to make them more equivalent to the subject for this difference. Conversely, appellant's comparable #7 and board of review comparable #3 have 1 and ½ more bathrooms than the subject, respectively, and would require downward adjustments for this dissimilarity. These eleven comparables have improvement assessments that range from $208,251 to $245,602 or from $56.12 to $59.56 per square foot of living area. The subject's improvement assessment of

$232,729 or $57.49 per square foot of living area falls within the range established by the best comparables in this record.

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, after considering the appropriate adjustments to the best comparables, 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

AGENCY

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