FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel Grance
DOCKET NO.: 25-01482.001-R-1
PARCEL NO.: 11-21-407-006

The parties of record before the Property Tax Appeal Board are Daniel Grance, the appellant, by attorney Arden Edelcup of Tax Appeals Lake County in Lake Zurich; 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:	$84,371
IMPR.:	$114,816
TOTAL:	$199,187

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 two-story dwelling of brick and frame exterior construction with 2,392 square feet of living area. The dwelling was constructed in 1950 and has an effective year built of 1993.[1] Features of the home include a basement, 3 bathrooms, central air conditioning and a 440 square foot garage. The property has an approximately 7,798 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .25 of a mile from the subject property. The comparables are

[1] The subject's property record card disclosed the subject dwelling has an effective year built of 1993, which was not reported by nor refuted by the appellant.

improved with two-story dwellings, four of which have frame or brick and frame exterior construction. The dwellings range in size from 2,316 to 2,740 square feet of living area and were built from 1949 to 1985. Two comparables each have a basement. Each comparable has either 2, 2½ or 3 bathrooms, central air conditioning and a garage ranging in size from 416 to 672 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from $93,682 to $107,943 or from $36.66 to $43.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $95,200 or $39.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $199,187. The subject has an improvement assessment of $114,816 or $48.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables that have the same assessment neighborhood code as the subject and are located within approximately .41 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction containing 2,041 or 2,228 square feet of living area. The dwellings were built in 1947 or 1987. Each comparable has a basement, 2½ bathrooms, central air conditioning, a fireplace and a garage with 420 or 528 square feet of building area. The comparables have improvement assessments of $99,461 and $155,843 or for $48.73 and $69.95 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 through #4, as well as board of review comparable #1, due to their newer dwelling ages and/or lack of a basement foundation, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #5 and board of review comparable #2, which overall are more similar to the subject in location, design, foundation and age. However, the Board finds each dwelling is somewhat smaller than the subject and has a fewer number of bathrooms, when compared to the subject, suggesting upward adjustments would be required to make them more equivalent to the subject. Conversely, board of review comparable #2 has a fireplace, unlike the subject, necessitating a downward adjustment. Nevertheless, these two comparables have improvement assessments of $93,723 and $99,461 or $40.47 and $48.73 per square foot of living area. The subject's improvement

assessment of $114,816 or $48.00 per square foot of living area falls above the two best comparables in the record in terms overall improvement assessment but is bracketed by the comparables on a per square foot of living area basis. The subject's higher overall improvement assessment appears to be logical given the subject's larger dwelling size and superior bathroom count. 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.

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 assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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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