



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Damaris Geurtsen  
DOCKET NO.: 21-01591.001-R-1 through 21-01591.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Damaris Geurtsen, the appellant, by attorney Gregory Riggs, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-01591.001-R-1	01-27-302-103	6,233	0	\$6,233
21-01591.002-R-1	01-27-302-028	2,212	87,049	\$89,261

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions 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 2021 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 two parcels improved with a 2-story dwelling of wood siding exterior construction with 1,920 square feet of living area. The dwelling was constructed in 1998 and has an effective age of 2009. Features of the home include a walkout basement with finished area, central air conditioning, a fireplace, and a 660 square foot garage. The property has a combined 39,136 square foot site and is located in Fox Lake, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located within the same assessment neighborhood code as the subject, presenting only equity data for these comparables. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 1,756 to 2,344 square feet of living area. The dwellings were built from 1993 to 2009.

Each home has a basement. Two homes each have central air conditioning and a fireplace and two homes each have a 462 or a 644 square foot garage. The appellant did not submit any sales data for these comparables, but disclosed these comparables have improvement assessments ranging from \$68,616 to \$88,490 or from \$36.39 to \$39.08 per square foot of living area. Based on this equity evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$95,494. The subject's combined assessment reflects a market value of \$287,200 or \$149.58 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$87,049 or \$45.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #3, #1, and #2, respectively. Comparable #4 is improved with a 2-story home of wood siding exterior construction with 1,671 square feet of living area. The home was built in 1984 and features a walkout basement with finished area, central air conditioning, a fireplace, and a 720 square foot garage. This comparable has an improvement assessment of \$82,265 or \$49.23 per square foot of living area. The board of review also did not present any sales data for its comparables.

The board of review submitted a brief arguing that the appellant's comparables are not similar to the subject in basement size and features, garage size and/or amenity, central air conditioning amenity, and/or fireplace amenity. Based on this equity evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment on the basis of overvaluation is not warranted due to the lack of any market value evidence.

Although the appellant's basis for this appeal is overvaluation, both parties presented only assessment data for the comparables in this record. Consequently, the Board shall consider the equity comparables presented by both parties. 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 record contains four equity comparables, with three common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #3/board of review's comparable #1, which is less similar to the subject in dwelling size than the other comparables in this record, and to the appellant's comparable #2/board of review's comparable #3, which lacks a garage that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #2 and the board of review's comparable #4, which are more similar to the subject in dwelling size, location, and some features, although one comparable lacks finished basement area that is a feature of the subject, and one comparable is an older home than the subject, suggesting adjustments would be needed to make these comparables more equivalent to the subject. These two most similar comparables have improvement assessments of \$77,335 and \$82,265 or of \$36.39 and \$49.23 per square foot of living area, respectively. The subject's improvement assessment of \$87,049 or \$45.34 per square foot of living area falls above the best comparables in terms of total improvement assessment and is bracketed by the best comparables on a per square foot basis. Based on this record, and after considering appropriate adjustments to the comparables for differences, such as age and finished basement area, 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 on grounds of lack of uniformity.

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: \_\_\_\_\_

CERTIFICATION

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: September 19, 2023



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 9-125 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**

**State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001**

**APPELLANT**

**Damaris Geurtsen, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047**

**COUNTY**

**Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085**