



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

APPELLANT: Cornerstone Group  
DOCKET NO.: 21-01632.001-R-1  
PARCEL NO.: 11-31-300-009

The parties of record before the Property Tax Appeal Board are Cornerstone Group, 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:

**LAND:** \$20,816  
**IMPR.:** \$28,481  
**TOTAL:** \$49,297

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 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 a 1-story dwelling of brick and frame exterior construction with 1,170 square feet of living area which includes a 234 square feet of finished attic area.<sup>1</sup> The dwelling was constructed in 1945. Features of the home include an unfinished basement, and a garage containing 480 square feet of building area. The property has a 17,617 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.40 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 1,084 to 1,440 square feet of living that

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<sup>1</sup> The parties differ as to the story height and dwelling size of the subject. The Board finds the best description is found in the property record card provided by the board of review which contained a schematic diagram and dimensions of the subject dwelling.

were built from 1921 to 1945, with comparable #3 having an effective age of 1983. One comparable has an unfinished basement and two comparables have a crawl space foundation. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$17,460 to \$39,196 or from \$15.99 to \$27.22 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$24,336 or \$20.80 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 \$49,297. The subject property has an improvement assessment of \$28,481 or \$24.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.39 of a mile from the subject property. The comparables are improved with either 1-story or 1.75-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,112 to 1,344 square feet of living area that were built from 1955 to 1969, with comparables #2, #3 and #5 having effective ages ranging from 1966 to 1990. One comparable has an unfinished basement, one comparable has a crawl space foundation and three comparables each have a lower level, two which have finished area. Three comparables each have central air conditioning. One comparable has a fireplace. Each comparable has either one or two garages ranging from 330 to 768 square feet of building area. The comparables have improvement assessments ranging from \$41,511 to \$57,722 or from \$30.89 to \$47.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### 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 eight suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3 as well as board of review comparables #2 and #3 due to their less similar crawl space foundations and/or large dwelling sizes when compared to the subject. The Board gives reduced weight to the board of review comparable #1 due to its additional garage, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 along with board of review comparables #4 and #5 which are most similar to the subject in location, dwelling size, age and features. These most similar comparables have improvement assessments ranging from \$24,353 to \$47,861 or from \$22.47 to \$40.70 per square foot of living area. The subject property has an improvement assessment of \$28,481 or \$30.43 per square foot of living area, which falls within the range of the best comparables in this record. Based on this record, and after considering adjustments for differences between the best equity comparables and the subject, the

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Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the 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: \_\_\_\_\_

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

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COUNTY

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