



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

APPELLANT: Brad Kupsche  
DOCKET NO.: 15-04080.001-R-1  
PARCEL NO.: 05-22-203-016

The parties of record before the Property Tax Appeal Board are Brad Kupsche, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 **A Reduction** 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:** \$20,245  
**IMPR.:** \$87,588  
**TOTAL:** \$107,833

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 2015 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 2-story dwelling of frame construction with 3,244 square feet of living area. The dwelling was constructed in 1999. Features of the dwelling include an unfinished basement, central air conditioning, a fireplace and a 621 square foot garage. The property has a 40,438 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on ten equity comparables. These comparables are described as 2-story dwellings built from 2005 to 2008 and ranging in size from 3,197 to 3,447 square feet of living area. No information was provided regarding basement finish, central air conditioning, fireplaces, garages or exterior construction. They are located a distance of .35 to .53 miles from the subject. They have improvement assessments ranging from \$78,879 to \$88,688 or from \$24.25 to \$26.64 per square foot of living area. The appellant requested the improvement assessment be reduced to \$78,670 or \$24.25 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 \$114,258. The subject property has an improvement assessment of \$94,013 or \$28.98 per square foot of living area.

In support of this argument the board of review submitted information on three equity comparables and three sales comparables. The equity comparables are described as part 1-story and part 2-story or 2-story dwellings of frame construction built between 1993 and 1999. They range in size from 2,993 to 3,332 square feet of living area. They feature basements, two with finished area, central air conditioning, fireplaces and garages that range in size from 672 to 851 square feet of building area. They are located a distance of .24 to .41 of a mile from the subject. They have improvement assessments ranging from \$92,976 to \$97,257 or \$28.91 and \$32.49 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel claims the board of review comparables should be given little weight.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 13 equity comparables and three sales comparables for the Board's consideration. The Board gave no weight to the board of review's sales comparables since the basis of the appeal is equity. The Board gave less weight to the appellant's comparables based on lack of information regarding basement finish, central air conditioning, fireplaces, garages and exterior construction. The Board also gave less weight to board of review comparables #2 and #3 based on their finished basements as compared to the subject's unfinished basement. The Board finds the best evidence of assessment equity to be board of review comparable #1. This comparable was most similar to the subject in location, exterior construction, age, dwelling size and most features. This comparable had an improvement assessment of \$28.91 per square foot of living area. The subject's improvement assessment of \$28.98 per square foot of living area is slightly higher than the best comparable in this record. Based on this record the Board finds a reduction in the subject's assessment is 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.



Chairman



Member



Acting 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: August 18, 2017



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 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 the subsequent year 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.

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.