



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

APPELLANT: James Kania  
DOCKET NO.: 16-03524.001-R-1  
PARCEL NO.: 02-34-107-027

The parties of record before the Property Tax Appeal Board are James Kania, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$6,298  
**IMPR.:** \$43,815  
**TOTAL:** \$50,113

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 2016 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 exterior construction with 1,394 square feet of living area. The dwelling was constructed in 2003. Features of the home include a crawl space foundation, central air conditioning and a 441 square foot garage. The property has an 11,269 square foot site and is located within Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located .98 of a mile from the subject property. The comparables are described as a part one-story and a part two-story dwelling and two, two-story dwellings of frame exterior construction with either 1,378 or 1,588 square feet of living area. The dwellings were constructed in 1999. Each comparable has a basement, with two having finished area. Additional features of each comparable include central air conditioning and a garage with 420 square feet of building area. The comparables land sizes

were not disclosed by the appellant's counsel. The comparables sold from March 2015 to June 2016 for prices ranging from \$115,000 to \$164,000 or from \$83.45 to \$119.01 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,113. The subject's assessment reflects a market value of \$151,125 or \$108.41 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales located from 1.716 to 2.798 miles from the subject property. The comparables are improved with a one-story dwelling and two, two-story dwellings of frame exterior construction ranging in size from 1,400 to 1,956 square feet of living area. The dwellings were constructed from 1966 to 2008. One comparable has an unfinished basement. Each comparable has central air conditioning and an attached garage ranging in size from 484 to 700 square feet of building area. One comparable has an additional 650 square foot detached garage. The comparables have sites ranging in size from 8,005 to 27,350 square feet of land area. The comparables sold from July 2015 to April 2016 for prices ranging from \$199,000 to \$223,000 or from \$114.01 to \$142.14 per square foot of living area, including land.

Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 is not warranted.

The Board finds the parties submitted six comparable sales for consideration. The Board gave less weight to appellant's comparables because land sizes were not disclosed by the appellant's counsel to allow the Board to conduct a meaningful comparative analysis between the subject and the appellant's comparables. In addition, the appellant's comparables have superior basement foundations, with two having finished area when compared to the subject's inferior crawl space foundation. Reduced weight was applied to the board of review comparable #2 for its considerably larger lot, significantly older age, one-story style and superior basement foundation when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which have similar crawl space foundations like the subject. They also have varying degrees of similarity to the subject in story height, age, land size and features though both have larger dwelling sizes. These two properties sold in September 2015 or April 2016 for prices of

\$223,000 and \$200,000 or \$114.01 and \$119.05 per square foot living area, including land, respectively. The subject's assessment reflects an estimated market value of \$151,125 or \$108.41 per square foot of living area, including land, which falls below the best comparable sales contained in the record on both a market value and per square foot basis. After considering necessary adjustments to the comparables for differences such as dwelling size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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.

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Chairman



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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 17, 2019



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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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