



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

APPELLANT: Phillip Kweton  
DOCKET NO.: 16-03776.001-R-1  
PARCEL NO.: 10-24-205-101

The parties of record before the Property Tax Appeal Board are Phillip Kweton, 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:** \$53,448  
**IMPR.:** \$87,329  
**TOTAL:** \$140,777

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 is improved with a tri-level style single-family dwelling with wood siding exterior construction containing 2,056 square feet of above ground living area. The dwelling was constructed in 1972. Features of the home include a 600 square foot lower level with 480 square feet of finished area, central air conditioning, one fireplace and an attached garage with 507 square feet of building area. The property is also improved with a detached garage with 572 square feet of building area. The subject property has a 25,240 square foot site and is located in Mundelein, Freemont Township, Lake County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with tri-level style dwellings with brick or vinyl siding exteriors that range in size from 2,124 to 2,286 square feet of above ground living area. The dwellings were

built in 1962 and 1971. Each comparable has a lower level ranging in size from 325 to 1,046 square feet with 300 to 628 square feet of finished area. Two comparables have basements with one having finished area. Each property has central air conditioning and an attached garage ranging in size from 288 to 528 square feet of building area. Two comparables each have one fireplace. Their improvement assessments ranged from \$73,368 to \$83,892 or from \$34.54 to \$36.77 per square foot of above ground living area. The appellant requested the subject's improvement assessment be reduced to \$74,697 or \$36.33 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,777. The subject property has an improvement assessment of \$89,329 or \$42.48 per square foot of above ground living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two split-level dwellings and two tri-level dwellings ranging in size from 1,653 to 2,280 square feet of above ground living area. The homes were built from 1962 to 1966. Each home has a lower level ranging in size from 600 to 1,788 square feet with 510 to 1,400 square feet of finished area. Each comparable has central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 483 to 816 square feet of building area. Their improvement assessments range from \$72,958 to \$104,626 or from \$40.33 to \$45.89 per square foot of living area. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellant 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 record contains seven comparables submitted by the parties to support their respective positions. The comparables were relatively similar to the subject property in style and features with the exception the subject property has an additional 572 square foot detached garage, requiring upward adjustments to the comparables to make them equivalent to the subject property. Additionally, two comparables have basements with one having finished area in addition to their finished lower levels, which would require downward adjustments to make them equivalent to the subject property. Furthermore, the subject dwelling is newer than each comparable. The comparables have improvement assessments that range from \$34.54 to \$45.89 per square foot of living area. The subject's improvement assessment of \$42.48 per square foot of living area falls within the range established by the comparables in this record and well supported considering the differing features and ages. Based on this record 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.

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: November 19, 2019



\_\_\_\_\_  
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

Phillip Kweton, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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