



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

APPELLANT: Kurt & Heidi Ebenhoch  
DOCKET NO.: 16-04860.001-R-1  
PARCEL NO.: 07-06-301-009

The parties of record before the Property Tax Appeal Board are Kurt & Heidi Ebenhoch, the appellants, 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 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:** \$24,386  
**IMPR.:** \$98,095  
**TOTAL:** \$122,481

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of wood siding exterior construction with 3,421 square feet of living area. The dwelling was constructed in 1998. Features of the home include a walkout-style basement with 1,136 square feet of finished area, central air conditioning, a fireplace and a 765 square foot garage. The property has a 11,761 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on thirty-six (36) equity comparables. The comparables are located from .08 to .45 of a mile from the subject. The comparables consist of two-story dwellings that were built from 1996 to 2001. The dwellings range in size from 3,152 to 3,709 square feet of living area. Features include basements. The appellants did not include any data concerning other amenities such as finished

basement area, air conditioning, fireplaces and/or garages for the comparables. The comparables have improvement assessments ranging from \$78,699 to \$98,277 or from \$24.54 to \$26.66 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$83,954 or \$24.54 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 \$122,481. The subject property has an improvement assessment of \$98,095 or \$28.67 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from .016 to .118 of a mile from the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were each built in 1998 like the subject. The dwellings each contain 3,421 square feet of living area like the subject dwelling. Features of the homes include basements with finished area and one of which is a walkout-style, central air conditioning, a fireplace and a garage of either 480 or 765 square feet of building area. The comparables have improvement assessments ranging from \$94,748 to \$98,951 or from \$27.70 to \$28.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants asserted that taking all comparables into consideration 38 of 40 or 95% of the equity data supports a reduction on square-foot basis.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of forty (40) equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' evidence of thirty-six (36) comparables as the data did not provide information about the dwellings' features or amenities other than size and basement area, which data would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables such as finished basement area and including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be the four board of review comparables. These comparables were identical to the subject in age, exterior construction, design, dwelling size, basement size and had similar amenities. These four comparables had improvement assessments that ranged from \$94,748 to \$98,951 or from \$27.70 to \$28.92 per square foot of living area. The subject's improvement assessment of \$98,095 or \$28.67 per square foot of living area falls within the range established by the best comparables in this record both in terms of its improvement assessment and on a per-square-foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: August 18, 2020



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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APPELLANT

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COUNTY

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