



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

APPELLANT: Andrea Kahnovitch  
DOCKET NO.: 17-02146.001-R-1  
PARCEL NO.: 05-15-407-006

The parties of record before the Property Tax Appeal Board are Andrea Kahnovitch, 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:** \$26,827  
**IMPR.:** \$88,057  
**TOTAL:** \$114,884

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 2017 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 part one-story and part two-story Contemporary style dwelling of wood siding exterior construction with 2,959 square feet of living area.<sup>1</sup> The dwelling was constructed in 1990. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a 792 square foot three-car garage. The property has a 48,352 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$287,000 as of January 1, 2017. The retrospective appraisal

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<sup>1</sup> The Board parties differ as to the size of the dwelling. The Board finds the best evidence of dwelling size was presented in the appraisal which contained a schematic diagram and the calculations of the subject's size that depicts 2,320 square feet of living area on the first floor and 639 square feet of living area on the second floor above the garage.

was prepared by Michael D. Crouse and the property rights appraised were fee simple. The appraiser described the subject property as being maintained and in overall average condition.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized four comparable sales and two active listings located from .08 of a mile to 1.74 miles from the subject property. The comparables are described as Contemporary, Traditional, Cape Cod or Colonial style dwellings ranging in size from 2,625 to 3,232 square feet of living area that were 20 to 42 years old. Each comparable has a basement with finished area, four of which are walk-out basements. Other features include central air conditioning, one to three fireplaces and a two-car, a three-car or a five-car garage. The comparables have sites ranging in size from 40,044 to 50,220 square feet of land area. Comparables #1 through #4 sold from May 2016 to January 2017 for prices ranging from \$255,000 to \$325,000 or from \$92.07 to \$100.56 per square foot of living area, including land. Comparables #5 and #6 were listed for \$254,900 and \$345,500 or for \$90.29 and \$127.26 per square foot of living area, including land. After applying adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an opinion of market value of \$287,000 as of January 1, 2017.

In addition to the appraisal, the appellant submitted a grid analysis of three additional comparable sales. These comparables are described as one-story dwellings of wood siding exterior construction that were built in 1992 or 1994 on sites ranging in size from 43,560 to 94,021 square feet of land area. The comparables range in size from 2,057 to 2,660 square feet of living area. Features of each comparable include a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 840 to 888 square feet of building area. Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,884. The subject's assessment reflects a market value of \$346,558 or \$117.12 per square foot of living area, land included when using 2,959 square feet of living area and the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the township assessor on behalf of the board of review argued the appraiser failed to utilize sales in the subject neighborhood.

In support of its contention of the correct assessment of the subject property the board of review submitted property record cards and a grid analysis on three comparable sales located within .23 of a mile from the subject. Board of review comparables #1 and #2 were submitted by the appellant as comparables #2 and #1, respectively. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 2,293 to 2,660 square feet of living area that were constructed from 1992 to 1995. Each comparable has a basement, with two having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 766 to 864 square feet of building area. The comparables have sites ranging in size from 40,500 to 94,021 square feet of land area. The comparables sold from April to August 2017 for prices ranging from \$373,000 to \$415,000 or from \$150.28 to \$170.96 per square foot of living

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

### **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 an appraisal and four gridded comparable sales to support their respective positions, which includes two gridded comparable sales common to both parties.

The Board gave little weight to the conclusion of value contained in the appellant's appraisal because the appraiser utilized four sales located outside the subject neighborhood when other sales within the subject neighborhood were available. In addition, less weight was given to appraisal comparables #4 and #5 as both were active listings not sales. The Board also gave less weight to the appellant's gridded comparable #3 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value in the record to be the board of review comparables, which includes the parties' two common comparables. Even though all the comparables have smaller dwelling sizes and one comparable has a considerably larger site size when compared to the subject, they are similar in location, age and features. The comparables sold from April to August 2017 for prices ranging from \$373,000 to \$415,000 or from \$150.28 to \$170.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$346,558 or \$117.12 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: June 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Andrea Kahnovitch, 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