



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

APPELLANT: Joel Kos  
DOCKET NO.: 17-02884.001-R-1  
PARCEL NO.: 06-06-202-011

The parties of record before the Property Tax Appeal Board are Joel Kos, 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:** \$15,266  
**IMPR.:** \$74,401  
**TOTAL:** \$89,667

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 two-story dwelling of wood siding and face brick exterior construction containing 2,464 square feet of living area. The dwelling was built in 1981. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 768 square feet of building area. The subject property also has a detached garage with 576 square feet of building area. The property has a 39,839 square foot site and is located in 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 improved with two-story dwellings with wood siding exteriors ranging in size from 2,357 to 2,625 square feet of living area. The dwellings were built from 1986 to 1989. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 576 to 1,080 square

feet of building area. These properties have sites ranging in size from 18,444 to 42,136 square feet of land area and are located from .49 to 1.80 miles from the subject property. The sales occurred in September 2016 for prices ranging from \$230,000 to \$268,000 or from \$97.13 to \$102.10 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$83,562.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,667. The subject's assessment reflects a market value of \$270,489 or \$109.78 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one, one-story dwelling and two, two-story dwellings with wood siding or brick exteriors that range in size from 2,271 to 2,453 square feet of living area. The homes were built in 1978 or 1990. Each comparable has a basement with two having finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 660 to 884 square feet of building area. The comparables have sites ranging in size from 10,653 to 41,012 square feet of land area and are located from .087 to 1.866 miles from the subject property. Comparables #1 and #3 sold in March 2017 and December 2016 for prices of \$274,000 and \$260,000 or for \$115.66 and \$105.99 per square foot of living area, including land, respectively. Comparable #2 sold in May 2016 for a price of \$335,000 or \$146.51 per square foot of living area and sold again in February 2018 for a price of \$345,000 or \$151.92 per square foot of living area, including land.

The board of review requested the assessment be sustained.

### **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 parties submitted information on six comparable sales to support their respective positions. The Board gives less weight to board of review comparable #1 due to its one-story design in contrast to the subject's two-story design. The Board also gives less weight to the February 2018 sale of board of review comparable #2 as this was not as proximate in time to the assessment date as the remaining sale dates. The five remaining comparables have varying degrees of similarity to the subject with the exception none have the additional detached garage as does the subject, which would require an upward adjustment to the comparables for this difference; two comparables have partial finished basements whereas the subject has an unfinished basement requiring a downward adjustment to the comparables; and three comparables have significantly smaller sites in comparison to the subject's land area, requiring an upward adjustment for this characteristic. These comparables sold from May 2016 to December 2016 for prices ranging

from \$230,000 to \$335,000 or from \$97.13 to \$147.51 per square foot of living area, including land. Board of review comparable #3 is most like the subject in location, dwelling size, age, land area and features with the exception this property does not have the additional detached garage that the subject property has. This property sold in December 2016 for a price of \$260,000 or \$105.99 per square foot of living area, including land. The subject's assessment reflects a market value of per square foot of \$270,489 or \$109.78 living area, including land, which is within the range established by the best comparable sales in this record and is well supported by board of review sale #3 after considering the upward adjustment to this sale to account for the additional detached garage that the subject property has. In conclusion the Board finds the assessment of the subject property as established by the board of review is correct 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: May 26, 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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