



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

APPELLANT: Paul Kattner  
DOCKET NO.: 17-03858.001-R-1  
PARCEL NO.: 07-05-401-006

The parties of record before the Property Tax Appeal Board are Paul Kattner, the appellant, 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:** \$54,317  
**IMPR.:** \$214,386  
**TOTAL:** \$268,703

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 exterior construction with 4,348 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement of which 2,832 square feet has been finished. The home also has half-finished attic, central air conditioning, two fireplaces and side-by-side garages containing a total of 1,590 square feet of building area. The property has a 125,466 square foot or 2.88-acre site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on a grid analysis using eight comparables. The comparables were located in either Wadsworth or Gurnee and were located from .51 to .98 of a mile from the subject. The comparables were improved with two-story dwellings ranging in size from 3,990 to 4,778 square feet of living area. The homes were built from 1994 to 2001. Each property has a basement ranging in size from 1,944

to 2,678 square feet. The appellant indicated the comparables have improvement assessments ranging from \$172,450 to \$196,994 or from \$36.61 to \$43.22 per square foot of living area. The appellant also indicated the comparables have an average improvement assessment reflecting a market value of \$121.65 per square foot of living area and a median improvement assessment reflecting a market value of \$122.61 per square foot of living area. Based on assessment inequity, the appellant requested the subject's total assessed value be reduced to \$213,496.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$268,703. The subject property has an improvement assessment of \$214,386 or \$49.31 per square foot of living area.

In response to the appellant's evidence, the board of review reiterated each of the appellant's comparables in two grid analyses along with submitting copies of the applicable property record cards and pointing out differences between each comparable and the subject. According to the board of review the appellant's comparables are located from .584 of a mile to 1.063-miles from the subject. Appellant's comparables #1 through #4 have unfinished basements whereas comparables #5 through #8 have finished basement areas ranging in size from 1,108 to 2,241 square feet. Each dwelling has central air conditioning, one to six fireplaces and a garage ranging in size from 741 to 2,224 square feet of building area. The board of review further noted differences in age, basement finish, size of basement finished area and/or garage size in comparison to the subject property.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in Wadsworth and from .149 of a mile to 1.157 miles from the subject. The comparables consist of either 1-story, 1.5-story or 2-story dwelling of brick or wood siding exterior construction. The dwellings were built between 1989 and 2001 and range in size from 3,646 to 4,913 square feet of living area. Each comparable has a basement ranging in size from 2,155 to 4,913 square feet of building area, three of which have finished areas. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 775 to 1,330 square feet of building area. The comparables have improvement assessments ranging from \$172,074 to \$233,042 or from \$46.95 to \$51.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted differences in design of board of review comparables #2 and #4 when compared to the subject and differences in dwelling size as to board of review comparables #1 and #3. Finally, counsel contends that the best comparables in the record consist of appellant's comparables #5 through #8 which show of these four best comparables "100% of the equity comparables support a reduction based on building price/SF."

### **Conclusion of Law**

The taxpayer 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 parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #4 along with board of review comparable #3 due to these dwellings featuring unfinished basements as compared to the subject's 2,832 square feet of finished basement area. The Board has given reduced weight to board of review comparables #2 and #4 due to differences in design of these dwellings as compared to the subject two-story dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #5 through #8 and board of review comparable #1. These five comparables each have varying degrees of similarity to the subject in age, include finished basement areas and have garages that range in size from 741 to 1,140 square feet of building area as compared to the subject's 1,590 square foot garage. These comparables had improvement assessments that ranged from \$33.63 to \$48.00 per square foot of living area. The subject's improvement assessment of \$49.31 per square foot of living area falls slightly above the range established by the best comparables in this record which appears to be justified given its newer age and larger garage. 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: July 21, 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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