



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

APPELLANT: Dennis Kurz
DOCKET NO.: 18-00166.001-R-1
PARCEL NO.: 09-13-205-015

The parties of record before the Property Tax Appeal Board are Dennis Kurz, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County, 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: \$ 33,245
IMPR.: \$ 78,852
TOTAL: \$112,097

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 2018 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 vinyl siding exterior construction with 3,424-square feet of living area. The dwelling was constructed in 2004. Features include a full unfinished basement, central air conditioning and an 546-square foot attached garage. The subject property has a 11,325-square foot site. The subject property is located in Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis of three comparable sales located within .27 of a mile from the subject. The comparables consist of two-story dwellings of vinyl siding exterior construction that were built in 2004. The dwellings range in size from 3,202 to 3,333 square feet of living area and are situated on lots that have 9,748 or 13,860 square feet of land area. Two comparables have partial unfinished basements and one comparable has a full basement that is

partially finished. Other features include 2.5 bathrooms, central air conditioning, a fireplace and attached garages that have 546 or 580 square feet of building area. The comparables sold from March to May of 2018 for prices ranging from \$300,000 to \$325,000 or from \$93.69 to \$97.51 per square foot of living area including land. Based on this 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 \$112,097. The subject's assessment reflects an estimated market value of \$338,866 or \$98.97 per square foot of living area including land when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales located within .43 of a mile from the subject. The comparables consist of two-story dwellings of vinyl siding exterior construction that were built from 2003 to 2009. The dwellings range in size from 3,180 to 3,563 square feet of living area and are situated on lots that range in size from 8,245 to 16,774 square feet of land area. Two comparables have full unfinished basements and two comparables have a full basements that are mostly finished. Other features include 2.5 or 3.5 bathrooms, central air conditioning and garages that range in size from 600 or 867 square feet of building area. Three comparables have a fireplace. The comparables sold in July 2017 or May 2018 for prices ranging from \$330,000 to \$365,000 or from \$102.44 to \$104.17 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 no reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2 as well as board of review comparables #3 and #4. Three of these comparables have finished basements, dissimilar to the subject. In addition, appellant's comparable #2 has a considerably smaller basement and board of review comparable #4 is slightly newer in age and has one more bathroom when compared to the subject.

The Board finds the remaining three comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from July 2017 to May 2018 for prices ranging from \$320,000 to \$365,000 or from \$96.59 to \$103.77 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$338,866 or \$98.97 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this 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 no reduction is warranted.

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 8, 2021



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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