



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

APPELLANT: Joseph Kafka  
DOCKET NO.: 19-05225.001-R-1  
PARCEL NO.: 14-06-301-087

The parties of record before the Property Tax Appeal Board are Joseph Kafka, 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:** \$36,372  
**IMPR.:** \$152,509  
**TOTAL:** \$188,881

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 2019 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 1-story and part 2-story dwelling of brick and wood siding exterior construction with 3,778 square feet of living area.<sup>1</sup> The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, a fireplace and a 682 square foot garage. The property has a 12,780 square foot site and is located in North Barrington, Ela 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 located from .08 to 1.28 miles from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 15,320 to 56,350 square feet of land area and

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<sup>1</sup> The Board finds the best description of the subject's story height is found in the subject's property record card provided by the board of review.

are improved with 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 3,793 to 3,833 square feet of living area. The dwellings were built from 1989 to 1995. Each comparable has a basement, central air conditioning, two or three fireplaces and a garage ranging in size from 832 to 1,024 square feet of building area. The properties sold from February to August 2019 for prices ranging from \$417,000 to \$472,816 or from \$109.91 to \$124.65 per square foot of living area, including land.

The appellant provided the Multiple Listing Service (MLS) data sheet associated with the sale of comparable #2 describing the property as being located in Cuba Township. The appellant argued that comparable #2 is a very appropriate comparable and should not be dismissed simply because of its location in Cuba Township.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$125,921, which would reflect a market value of \$377,801 or \$100.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,881. The subject's assessment reflects a market value of \$574,281 or \$152.00 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties with the same assessment neighborhood code as the subject and located from .08 to 1.22 miles from the subject property. The board of review's comparables #5, is the same property as the appellant's comparable #1. The comparables have sites that range in size from 11,830 to 15,320 square feet of land area. The board of review reported in its grid analysis that the comparables are improved with 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,113 to 4,309 square feet of living area. The dwellings were built from 1989 to 2000. The comparables each have a basement, one of which is a walk out. Each comparable has central air conditioning, from one to three fireplaces and a garage ranging in size from 713 to 858 square feet of building area. The properties sold from September 2018 to November 2019 for prices ranging from \$417,000 to \$600,000 or from \$109.91 to \$181.05 per square foot of living area, including land.

The board of review stated that there is an error with the number of stories for homes in the neighborhood. "Please refer to square feet to determine footprint." The board of review asserted that the subject property is currently listed for sale for a price of \$700,000. A copy of the MLS data sheet provided by the board of review disclosed the subject property was listed for sale on April 15, 2021.

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 record contains a total of seven suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #2 and #3 due to their considerably larger site sizes and their distant locations from the subject being more than one mile away. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to their dissimilar dwelling sizes or one-story design when compared to the subject dwelling. Furthermore, board of review comparable #2 is considerably newer in age and located more than one mile away from the subject. Little weight was given to the 2021 listing of the subject dwelling as it was listed for sale approximately 28 months after the lien date at issue and it is not a sale.

The Board finds the best evidence of market value to be the parties' common comparable shown as appellant's comparable#1/board of review comparable #5 and board of review comparable #1, which are overall more similar to the subject in location, dwelling size, design, age and features. The properties sold in September 2018 and March 2019 for prices of \$417,000 and \$600,000 or for \$109.91 and \$161.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$574,281 or \$152.00 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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.

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Chairman



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Member



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Member



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Member



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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 19, 2022



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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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