



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

APPELLANT: Kenneth Falkinham  
DOCKET NO.: 19-06099.001-R-1  
PARCEL NO.: 03-35-103-009

The parties of record before the Property Tax Appeal Board are Kenneth Falkinham, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$33,632  
**IMPR.:** \$189,498  
**TOTAL:** \$223,130

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 2-story dwelling of brick exterior construction containing 4,947 square feet of living area. The dwelling was built in 2001 and is approximately 18 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and an attached garage containing 799 square feet of building area. The property is situated on a 49,222-square foot lot and is located in Wadsworth, Newport Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The properties are improved with 2-story dwellings of wood siding or brick exterior construction ranging in size from 4,029 to 4,390 square feet of living area. The dwellings range in age from

15 to 29 years old. Each home features a full unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 683 to 945 square feet of building area. The comparables have improvement assessments ranging from \$109,993 to \$126,467 or from \$26.30 to \$30.59 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$141,236 or \$28.55 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,130. The subject property has an improvement assessment of \$189,498 or \$38.31 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of wood siding or stone/masonry exterior construction ranging in size from 4,061 to 5,782 square feet of living area. The dwellings were constructed from 1999 to 2016. The homes each feature a full unfinished basement with one being a walkout style. The homes also each feature central air-conditioning, and an attached garage ranging in size from 662 to 1,529 square feet of building area. Two comparables each have two fireplaces. The properties have improvement assessments ranging from \$142,621 to \$205,856 or from \$31.93 to \$38.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity regarding the improvement 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 improvement assessment is not warranted.

The Board finds the parties submitted a total of seven assessment equity comparables for the Board's consideration. Each of the parties' comparables has a significantly smaller or larger dwelling size relative to the subject dwelling. Notwithstanding the differences in dwelling size, the Board gave reduced weight to appellant's #1, #2, and #3 based on their older ages, along with board of review comparable #3 due to its newer age when compared to the subject dwelling.

The Board finds the remaining three comparables in the record to be most similar to the subject in terms of location, design, age, construction, and most features. However, as noted above, each of these comparables differs from the subject in dwelling size which suggests that adjustments are needed to these best comparables in order to make them more equivalent to the subject. These three best comparables in the record have improvement assessments ranging from \$126,467 to \$205,856 or from \$30.59 to \$38.08 per square foot of living area. The subject's improvement assessment of \$189,498 or \$38.31 per square foot of living area falls within the

range established by the most similar comparables in this record on the basis of the improvement assessment. The subject's assessment is particularly supported by board of review comparable #1 which most closely resembles the subject in terms of dwelling size and which presented with an improvement assessment of \$205,856 or \$38.08 per square foot of living area. The subject's slightly higher assessment on a per square foot basis is logical given the subject's smaller dwelling size when compared to board of review comparable #1, and given the well-established real estate principle of economies of scale.

Based on the evidence in this record and after considering various adjustments to the comparables for difference from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement 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.



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:

February 15, 2022



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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