



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

APPELLANT: CJ & Anne Kuehl  
DOCKET NO.: 19-06498.001-R-1  
PARCEL NO.: 14-19-303-016

The parties of record before the Property Tax Appeal Board are CJ & Anne Kuehl, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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:** \$45,231  
**IMPR.:** \$167,860  
**TOTAL:** \$213,091

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 1.5-story<sup>1</sup> Colonial dwelling of brick and siding exterior construction with 3,421 square feet of living area.<sup>2</sup> The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 3-car garage. The property has a 70,012 square foot site and is located in North Barrington, Ela Township, Lake County.

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<sup>1</sup> The parties disagree regarding the subject's design. The Board finds the best evidence of the subject's design is found in the subject's property record card presented by the board of review describing a 1.5-story home, which was not refuted by the appellant in rebuttal, and the photographs of the subject contained within the appraisal report depicting a 1.5-story home. Thus, the Board finds the subject is a 1.5-story dwelling.

<sup>2</sup> While the appellant's appraisal describes the subject with 4,096 square feet of living area, the subject's property record card presented by the board of review describes the subject with 3,421 square feet of living area, which was acknowledged by the appellant in rebuttal.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$565,000 as of January 1, 2019. The appraisal was prepared by Gregory Khorolinsky, a certified residential real estate appraiser, for the purpose of estimating the market value of the subject property as of January 1, 2019 for general purposes.

Under the sales comparison approach, the appraiser analyzed the sales of three comparables located from 0.62 of a mile to 1.29 miles from the subject property. The parcels range in size from 17,243 to 46,801 square feet of land area and are improved with Colonial or Cape Cod homes ranging in size from 3,545 to 4,124 square feet of living area. The dwellings are from 19 to 51 years old. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a 3-car garage. The comparables sold from April to November 2018 for prices ranging from \$525,000 to \$560,000 or from \$128.55 to \$157.97 per square foot of living area, including land.

The appraiser adjusted the comparables for various considerations, including credits at closing, and for differences from the subject, such as lot size, dwelling size, room count, basement finish, and other amenities. This process resulted in adjusted sales prices ranging from \$552,000 to \$573,000. Based on the foregoing sales and adjustment process, the appraiser set forth an opinion of market value for the subject of \$565,000 or \$165.16 per square foot of living area, including land, as of January 1, 2019 under the sales comparison approach.

The appellant submitted a brief summarizing the appraisal report, including reiterating the appraiser's description of the subject property and contending that the appraisal sales support the appraisal's value conclusion.

Based on this evidence and argument, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,091. The subject's assessment reflects a market value of \$647,890 or \$189.39 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.

The board of review submitted a brief contending that the appraiser's adjustments were too low and noting that two of the appraisal sales are located in another township.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables are located from 0.22 of a mile to 2.70 miles from the subject property and one comparable is located within the same assessment neighborhood code as the subject property. The parcels range in size from 46,830 to 222,020 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,253 to 4,597 square feet of living area. The dwellings were built from 1987 to 2009. Each home has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 696 to 886 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from July

2017 to November 2018 for prices ranging from \$600,000 to \$869,900 or from \$168.35 to \$224.69 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a brief arguing that the appellant submitted an appraisal whereas the board of review submitted only raw sales data in support of its position and did not make adjustments to the comparables for differences from the subject. In the brief, the appellant acknowledges the subject has 3,421 square feet of living area. The appellant presented MLS listing sheets for the board of review's comparables, which the appellant argued describe differences from the subject, such as condition, dwelling size, garage size, lot size, age, and other amenities. The appellant also disputed the distances of the board of review's comparables #2, #3, #4, and #5 from the subject and presented maps showing the locations of these comparables in relation to the subject by driving distance.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted five comparable sales in support of their respective positions before the Board. The Board gives reduced weight to the value conclusion contained within the appellant's appraisal. The Board finds that the appraiser used an incorrect dwelling size for the subject, resulting in adjustments that are inconsistent with the subject's dwelling size. The Board also finds the appraiser made inconsistent adjustments to the comparables for lot size differences of approximately \$0.38 or \$0.43 per square foot of land area, which are suspect and not supported by any market value evidence. Moreover, the Board finds the appraiser did not make adjustments for age even though appraisal sale #1 is 21 years older than the subject dwelling and appraisal sale #2 is 11 years newer than the subject dwelling. Therefore, with the foregoing inconsistencies and omissions, the Board finds the appraisal lacks credibility and reliability as a credible indication of the subject's estimated market value; however, the Board will analyze the raw sales data submitted in the appraisal report, together with the comparable sales presented by the board of review.

Thus, the record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales and the board of review's comparables #1 and #2, due to differences from the subject in dwelling size, lot size, and/or age. Moreover, the board of review's comparable #1 has an inground pool which is not a feature of the subject and the board of review's comparable #2 sold more remote in time to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the board of review's comparables #3, #4, and #5, which are most similar to the subject in dwelling size, design, age, and most features.

These most similar comparables sold from April to August 2018 for prices ranging from \$600,000 to \$732,500 or from \$168.35 to \$224.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$647,890 or \$189.39 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

April 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

CJ & Anne Kuehl, by attorney:  
Scott Shudnow  
Shudnow & Shudnow, Ltd.  
77 West Washington Street  
Suite 1620  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085