



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

APPELLANT: Brad Kupsche
DOCKET NO.: 19-08426.001-R-1
PARCEL NO.: 01-01-406-010

The parties of record before the Property Tax Appeal Board are Brad Kupsche, the appellant, by attorney Jessica Hill-Magiera 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 **a reduction** 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: \$2,586
IMPR.: \$14,500
TOTAL: \$17,086

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 5,227 square foot site improved with a one-story dwelling of wood siding exterior construction containing 480 square feet of living area. The dwelling was constructed in 1952 but has an effective date of construction of 1980. Features of the home include a crawl space foundation and one bathroom. The property is located in Antioch, Antioch 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 eight equity comparables improved with one-story dwellings of wood siding exterior construction ranging in size from 565 to 788 square feet of living area. The homes were built from 1945 to 1960. Each comparable has one bathroom and comparable #8 has central air conditioning. The comparables are located from .10 to .42 of one mile from the subject property. The comparables have improvement assessments ranging from \$10,733 to \$24,662 or from \$17.89 to \$31.30 per square

foot of living area. The appellant requested the subject's improvement assessment be reduced to \$12,240.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,591. The subject property has an improvement assessment of \$18,005 or \$37.51 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings or wood siding exterior construction ranging in size from 480 to 500 square feet of living area. The homes were built from 1945 to 1960 with comparables #2, #3 and #5 having effective dates of construction of 1970, 1980 and 1980, respectively. Each comparable has one bathroom, comparable #1 has a full unfinished basement, comparable #2 has a fireplace, and comparables #1 and #2 have detached garages with 460 and 371 square feet of building area, respectively. The comparables are located from 1.13 to 6.21 miles from the subject property. The comparables have improvement assessments ranging from \$18,929 to \$26,627 or from \$37.86 to \$55.47 per square foot of living area.

In rebuttal the appellant's counsel critiqued the board of review comparables and contends each property is dissimilar to the subject property due to location. In addition, appellant's counsel argued board of review comparables #1 and #2 are dissimilar to the subject due to having a basement and/or a garage, features the subject does not have.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the appellant. Although these homes are larger than the subject dwelling the appellant's comparables are more similar to the subject in location and features than are the comparables provided by the board of review. The appellant's comparables have improvement assessments that range from \$10,733 to \$24,662 or from \$17.89 to \$31.30 per square foot of living area. The subject's improvement assessment of \$18,005 or \$37.51 per square foot of living area falls within the overall range but above the range on a per square foot basis as established by the best comparables in this record. Given the subject dwelling is smaller than each of these comparables, the Board finds the fact the subject's overall improvement assessment is greater than five of the comparables as well as above all the comparables on a square foot basis supports the conclusion the property is inequitably assessed. Less weight is given the board of review comparables due to their more distant location from the subject property. Based on this record

the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

May 17, 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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