



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

APPELLANT: James Kepler
DOCKET NO.: 19-08587.001-R-1
PARCEL NO.: 15-29-404-003

The parties of record before the Property Tax Appeal Board are James Kepler, 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: \$31,563
IMPR.: \$105,966
TOTAL: \$137,529

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 is improved a part one-story and part two-story dwelling of wood siding exterior construction containing 2,193 square feet of living area.¹ The dwelling was built in 1980 and is approximately 39 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. The property has a site with approximately 8,000 square feet of land area and is located in Buffalo Grove, Vernon 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 improved with two-story dwellings of wood siding exterior construction ranging in

¹ Both the appellant and the board of review describe the subject dwelling as a one-story home, however, the photograph of the subject property provided by the appellant depicts a part one-story and part two-story dwelling.

size from 2,348 to 2,576 square feet of living area. The dwellings are 43 or 44 years old. Each property has a full unfinished basement, central air conditioning, and an attached garage with 440 square feet of building area. One comparable has one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from .55 to .68 of one mile from the subject property. The comparables have improvement assessments ranging from \$107,719 to \$116,762 or from \$45.33 to \$45.90 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$100,137.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,529. The subject property has an improvement assessment of \$105,966 or \$48.32 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 of wood siding exterior construction each with 2,193 feet of living area. Each dwelling was built in 1979. Each property has a full or partial basement with two having 526 or 527 square feet of finished area, central air conditioning, and an attached garage with 441 square feet of building area. Three comparables have one fireplace. The comparables are located along the same street and within one-block of the subject property and are from approximately .01 to .12 of one mile from the subject property. The comparables have improvement assessments ranging from \$104,058 to \$107,335 or from \$47.45 to \$48.94 per square foot of living area, including land.

Conclusion of Law

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

The parties submitted information on nine comparables to support their respective positions. Although there is some issue with respect to the description of the style of the subject dwelling, the Board finds the comparables provided by the board of review are more similar to the subject dwelling in size and location than are the comparables provided by the appellant. Therefore, based on location and size, the Board gives more weight to the board of review comparables than to the comparables provided by the appellant. The board of review comparables have improvement assessments that range from \$104,058 to \$107,335 or from \$47.45 to \$48.94 per square foot of living area. The subject's improvement assessment of \$105,966 or \$48.32 per square foot of living area falls within the range established by the best in this record that demonstrate the subject dwelling is being equitably assessed. In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: July 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

James Kepler, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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