



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

APPELLANT: Martin & Cynthia Klebba  
DOCKET NO.: 19-08657.001-R-1  
PARCEL NO.: 14-13-104-010

The parties of record before the Property Tax Appeal Board are Martin & Cynthia Klebba, the appellants, 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:** \$37,253  
**IMPR.:** \$120,845  
**TOTAL:** \$158,098

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of wood siding exterior construction with 2,877 square feet of living area. The dwelling was constructed in 1988 and is approximately 31 years old. Features of the home include a part basement part crawl-space foundation,<sup>1</sup> central air conditioning, and a 1,355 square foot attached garage. The property has a 135,767 square foot site<sup>2</sup> and is located in Hawthorn Woods, Ela Township, Lake County.

---

<sup>1</sup> The parties differ regarding the subject's foundation type. The Board finds the best evidence of foundation type is found in the subject's property record card presented by the board of review, which contains a schematic drawing showing a part basement part crawl-space foundation.

<sup>2</sup> The parties differ regarding the subject's lot size. The Board finds the best evidence of lot size is found in the subject's property record card, which includes 60,313 square feet of excess land.

The appellants contend assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of brick or wood siding exterior construction ranging in size from 2,864 to 3,293 square feet of living area. The dwellings are 41 or 42 years old. Each home has a partial basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 484 to 726 square feet of building area. The comparables have improvement assessments ranging from \$108,508 to \$125,072 or from \$36.93 to \$37.98 per square foot of living area.

Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$108,146 or \$37.59 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 \$158,098. The subject property has an improvement assessment of \$120,845 or \$42.00 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of wood siding or brick and wood siding exterior construction ranging in size from 2,836 to 3,092 square feet of living area. The dwellings were built from 1983 to 1994 with the oldest home having an effective age of 1988. Each home has a full basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 638 to 850 square feet of building area. The comparables have improvement assessments ranging from \$120,285 to \$133,616 or from \$42.31 to \$44.27 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

### **Conclusion of Law**

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

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables, which are each a much older home than the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are similar to the subject in dwelling size, age, location, and some features, although these

comparables each have a full basement compared to the subject's partial basement and have smaller garages than the subject garage. These comparables have improvement assessments that range from \$120,285 to \$133,616 or from \$42.31 to \$44.27 per square foot of living area. The subject's improvement assessment of \$120,845 or \$42.00 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and slightly below the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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: June 21, 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

Martin & Cynthia Klebba, 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