



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

APPELLANT: Theresa Kortenkamp
DOCKET NO.: 19-08801.001-R-1
PARCEL NO.: 06-24-204-069

The parties of record before the Property Tax Appeal Board are Theresa Kortenkamp, 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: \$30,928
IMPR.: \$106,801
TOTAL: \$137,729

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 two-story dwelling of wood siding exterior construction with 2,944 square feet of living area. The dwelling was constructed in 1989 and is approximately 30 years old. Features of the home include a basement finished with a 1,282 square foot recreation room, central air conditioning, two fireplaces and a 568 square foot attached garage. The property has a 9,400 square foot site and is located in Third Lake, Avon 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 with the same assessment neighborhood code as the subject and located within .21 of a mile from the subject property. The comparables are improved with two-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,268 to 3,006 square feet of living area. The dwellings range in age from 26 to 32 years old. The comparables each have an

unfinished basement, central air conditioning, a fireplace and an attached garage ranging in size from 400 to 598 square feet of building area. The comparables have improvement assessments that range from \$72,317 to \$94,823 or from \$28.58 to \$31.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$90,969 or \$30.90 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 \$137,729. The subject property has an improvement assessment of \$106,801 or \$36.28 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 with the same assessment neighborhood code as the subject and located within .22 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #2. The comparables are improved with two-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,618 to 3,006 square feet of living area. The dwellings were built from 1986 to 1994. One comparable has a concrete slab foundation and four comparables each have a basement, two of which are finished with either a 364 or a 741 square foot recreation room. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 483 to 736 square feet of building area. Comparable #1 also has a 1,320 square foot detached garage and a frame utility shed. The comparables have improvement assessments that range from \$84,129 to \$97,006 or from \$31.54 to \$35.33 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 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 record contains a total of eight suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given reduced weight to the appellant's comparables #3 and #4 due to their difference in dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #1 due to its dissimilar concrete slab foundation and additional detached garage, when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes the common property. The Board finds these comparables are overall most similar to the subject in location, dwelling size, design, age and some features. However, all of the comparable dwellings are inferior to the subject due to their lack of a basement recreation room or they have considerably smaller recreation room sizes when compared to the subject, suggesting an upward adjustment would be required to make the comparables more equivalent to

the subject. Furthermore, four of the five comparables have somewhat smaller dwelling sizes when compared to the subject. Nevertheless, these five comparables have improvement assessments that range from \$75,975 to \$97,006 or from \$28.58 to \$35.29 per square foot of living area. The subject's improvement assessment of \$106,801 or \$36.28 per square foot of living area is greater than the best comparables in the record, which appears to be logical given its larger dwelling size and it features a larger basement recreation room. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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

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