



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

APPELLANT: David Kemp
DOCKET NO.: 19-08802.001-R-1
PARCEL NO.: 06-13-402-018

The parties of record before the Property Tax Appeal Board are David Kemp, 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: \$36,935
IMPR.: \$78,444
TOTAL: \$115,379

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 one-story dwelling of wood siding exterior construction with 2,177 square feet of living area. The dwelling was constructed in 1927 and is approximately 92 years old. The dwelling has a reported effective age of 1952.¹ Features of the home include a partial basement that is unfinished, central air conditioning and a 600 square foot detached garage. The property has an 11,240 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 three equity comparables with the same assessment neighborhood code as the subject and located within .42

¹ The board of review provided a copy of the subject's property record card indicating the subject dwelling has an effective age of 1952 due to remodeling in 1952, which was unrefuted by the appellant.

of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,540 to 2,091 square feet of living area. The dwellings range in age from 68 to 82 years old. The appellant reported that one comparable has a partial basement, two comparables have crawl space foundations and two comparables have central air conditioning. Each comparable has a fireplace and either an attached or a detached garage ranging in size from 520 to 616 square feet of building area. The comparables have improvement assessments that range from \$44,955 to \$71,614 or from \$29.19 to \$34.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$67,994 or \$31.23 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 \$115,379. The subject property has an improvement assessment of \$78,444 or \$36.03 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject and located within .04 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with one-story dwellings of vinyl siding or wood siding and stone exterior construction ranging in size from 2,084 to 2,312 square feet of living area. The dwellings were built from 1922 to 1951 with comparables #2 and #3 having reported effective ages of 1955 and 1974, respectively. The board of review reported that one comparable has a crawl space foundation and two comparables have partial basements. Each comparable has central air conditioning, a fireplace and an attached garage ranging in size from 520 to 672 square feet of building area. Comparable #3 also has a 216 square foot detached garage. The comparables have improvement assessments that range from \$71,614 to \$85,526 or from \$34.25 to \$37.61 per square foot of living area.

In response to the appellant's evidence, the board of review asserted that the subject is superior to at least two of the appellant's comparables in effective age and partial basement.

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 five suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparable #1 due to its smaller dwelling size and lack of central air conditioning, 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 more similar to the subject in location, dwelling size and design. However, the comparables have varying degrees of similarity to the subject dwelling in age/effective age and features. Nevertheless, these four comparables have improvement assessments that range from \$57,638 to \$85,526 or from \$30.27 to \$37.61 per square foot of living area. The subject's improvement assessment of \$78,444 or \$36.03 per square foot of living area falls within the range established by the best comparables in the record. 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.

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

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