



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

APPELLANT: Thomas Kusmerz
DOCKET NO.: 20-00056.001-R-1
PARCEL NO.: 13-15-202-006

The parties of record before the Property Tax Appeal Board are Thomas Kusmerz, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$43,782
IMPR.: \$179,718
TOTAL: \$223,500

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 2020 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 with a two-story dwelling of wood siding exterior construction containing 4,463 square feet of living area that was built in 2001. Features of the home include an unfinished full basement, central air conditioning, one fireplace, 4½ bathrooms, and an attached garage with 714 square feet of building area. The property has a site with approximately 49,660 square feet of land area and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with 1.5-story or 2-story dwellings of frame and brick construction ranging in size from 4,216 to 5,025 square feet of living area. The homes were built from 1993 to 2001. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, 3½ to 5½ bathrooms,

and an attached garage ranging in size from 720 to 878 square feet of building area. The comparables are located from .13 to 1.42 miles from the subject property with sites ranging in size from 44,995 to 77,101 square feet of land area. The sales occurred from April 2018 to December 2019 for prices ranging from \$470,000 to \$670,000 or from \$109.79 to \$144.02 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$201,913.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,162. The subject's assessment reflects a market value of \$688,381 or \$154.24 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings of wood siding, brick, dryvit, or brick and wood siding exterior construction that range in size from 4,034 to 5,013 square feet of living area. The homes were built from 1997 to 2000. The comparables have sites ranging in size from 42,210 to 76,190 square feet of land area. Each comparable has a full basement with three having finished area, central air conditioning, one to four fireplaces, 3½ or 4½ bathrooms, and an attached garage ranging in size from 860 to 1000 square feet of building area. The comparables are located from approximately .51 to 1.74 miles from the subject property. The sales occurred from February 2019 to November 2020 for prices ranging from \$640,000 to \$850,000 or from \$146.62 to \$180.16 per square foot of living area.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the sales in the record support a reduction in the subject's assessment.

The record contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 as these properties sold in 2018, not as proximate in time to the assessment date as the remaining comparables. The Board gives less weight to appellant's comparable #3 as its price of \$470,000 or \$103.79 per square foot of living area, including land, appears to be an outlier with reference to the other sales in the record with prices ranging from \$600,000 to \$850,000 or from \$133.33 to \$180.16 per square foot of living area, including land. The Board gives most weight appellant's comparable #4 and the comparables provided by the board of review. Board of review comparables #1 through #3 would require downward adjustments as each has finished basement area, unlike the subject's unfinished basement, one to three additional fireplaces, and larger garages in relation to the subject property. Board of review comparables #1 and #2 also have larger sites than the subject, again indicating downward adjustments for land area would be appropriate. Appellant's comparable #4 and board of review comparable #5 each have an additional fireplace and a larger garage than the subject suggesting downward adjustments to these comparables would be

appropriate. Additionally, board of review comparable #3 has a larger garage than the subject indicating this property would also require a downward adjustment. These comparables sold for prices ranging from \$640,000 to \$850,000 or from \$144.62 to \$180.16 per square foot of living area, including land. Although the subject's assessment reflects a market value of \$688,381 or \$154.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, the Board finds a reduction is justified after considering the negative adjustments to the comparables for their superior features relative to the subject property. Based on this evidence the Board finds 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:

August 23, 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

Thomas Kusmerz, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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