



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

APPELLANT: Roman Kaspar
DOCKET NO.: 20-00499.001-R-1
PARCEL NO.: 02-26-402-013

The parties of record before the Property Tax Appeal Board are Roman Kaspar, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$8,460
IMPR.: \$60,199
TOTAL: \$68,659

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 consists of a tri-level dwelling of wood siding exterior construction with 1,242 square feet of above grade living area.¹ The dwelling was constructed in 1985. Features of the home include a basement, a lower level with finished area, central air conditioning, a fireplace and a 520 square foot garage. The property has a 9,020 square foot site and is located within Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .32 miles from the subject as comparable sale #4 was a duplicate of comparable sale #3. The five comparables have sites ranging in size from 8,843 or 11,617 square feet of land area and are improved with one-

¹ The Board finds the best description of the subject property was found in the subject's property record card submitted by the board of review.

story dwellings of wood frame exterior construction that were built from 1978 to 1991. The dwellings range in size from 1,052 to 1,296 square feet of above grade living area. Two comparables are reported to have a basement. Each comparable has central air conditioning, three comparables each have a fireplace and each comparable has a garage ranging in size from 440 to 484 square feet of building area. The comparables sold from January 2019 to February 2020 for prices ranging from \$145,000 to \$198,000 or from \$131.34 to \$188.21 per square foot of above grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,659. The subject's assessment reflects a market value of \$206,245 or \$166.06 per square foot of above grade 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 three comparable sales located from .99 to 1.09 miles from the subject. The comparables have sites with either 9,000 or 10,040 square feet of land area and are improved with tri-level dwellings of wood siding exterior construction that were built in 1979 or 1986. The dwellings range in size from 1,144 to 1,200 square feet of above grade living area. The comparables each have a lower level, two of which have finished area. Each comparable has central air conditioning and a garage with 480 or 576 square feet of building area. Two comparables each have one fireplace. The comparables sold from July 2019 to August 2020 for prices ranging from \$215,000 to \$225,000 or from \$179.17 to \$196.34 per square foot of above grade living area, including land.

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

The record contains eight suggested comparable sales for the Board's consideration that are relatively similar to the subject in age and dwelling size. However, the Board finds the appellant's comparables are described as one-story dwellings, dissimilar to the subject's tri-level dwelling. Furthermore, the appellant did not disclose if each comparable has a lower level like the subject. Even though the board of review comparables are located approximately 1 mile from the subject, they are similar tri-level dwellings with lower levels like the subject. Nevertheless, both parties' comparables sold from January 2019 to August 2020 for prices ranging from \$145,000 to \$225,000 or from \$131.34 to \$196.34 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$206,245 or \$166.06 per square foot of above grade living area, including land, which is within the range established by the comparable sales in the record. Based on this evidence and after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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:

September 20, 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

Roman Kaspar, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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