



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

APPELLANT: Matthew Krumholz  
DOCKET NO.: 20-00716.001-R-1  
PARCEL NO.: 06-05-306-017

The parties of record before the Property Tax Appeal Board are Matthew Krumholz, the appellant, 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:** \$17,113  
**IMPR.:** \$94,323  
**TOTAL:** \$111,436

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 two-story dwelling of wood siding exterior construction with 3,090 square feet of living area. The dwelling was constructed in 2014 and has a reported effective age of 2015. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 682 square foot garage. The property has an 11,336 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted a brief along with information on four equity comparables. In the brief, the appellant argues that each of the comparables

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<sup>1</sup> The Board recognizes that the appellant set forth a land assessment claim that is \$378 greater than the existing land assessment. In the absence of evidence or argument warranting an increase in the subject's land assessment, the Board has not considered this request. Furthermore, the Board recognizes that the requested land assessment is identical to the land assessment for the prior tax year of 2019.

presented are identical style "Fairfield" homes like the subject. Variances in the floor plan included the option of a "Flex Room" behind the garage or the garage would be a four-car unit. The appellant asserts that his comparables #1, #2 and #3 have the identical layout as the subject with the "Flex Room" and are shown as containing 2,956 square feet of living area rather than the recorded dwelling size of the subject of 3,090 square feet. As part of the appeal, the appellant included an Orleans Homes schematic of Fairfield floor plans and a copy of the Plat of Survey depicting foundation measurements. Appellant's comparable #4 is reported as a "Fairfield" home with the four-car garage and reports a smaller total living area. In further support, the appellant submitted aerial photographs of the comparable homes pointing out the windows for the "Flex Room."

As shown in the Section V grid analysis, the appellant submitted information on four equity comparables located in the same neighborhood code assigned to the subject and within five blocks from the subject. The comparables consist of two-story dwellings of frame/vinyl siding or frame and brick exterior construction. The dwellings range in age from 6 to 7.5 years old and contain either 2,858 or 2,956 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage containing either 720 or 934 square feet of building area. Three of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$89,543 to \$92,037 or from \$30.43 to \$31.33 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$90,500 or \$29.29 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 \$111,436. The subject property has an improvement assessment of \$94,323 or \$30.53 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 in the same neighborhood code assigned to the subject and within .33 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction. The dwellings range in age from 6 to 10 years old, with comparable #1 having an effective age of 5 years old. The homes range in size from 3,141 to 3,196 square feet of living area. Each comparable has a basement, with comparable #2 having finished area. Features of the homes include central air conditioning, a fireplace and a 696 square foot garage. The comparables have improvement assessments ranging from \$95,592 to \$101,693 or from \$29.91 to \$31.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal contending that the board of review comparables are larger than the subject dwelling and comparable #4 is older than the subject dwelling.

### **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.

One issue raised by the appellant is an assertion that the dwelling size of the subject home has been overstated by the assessing officials. The appellant summarily asserts that dwellings with the "Flex Room" that present a dwelling size of 2,956 square feet are identical to the subject dwelling which has a recorded dwelling size of 3,090 square feet or 134 square feet more. On this record, the Board finds that the appellant provided no specific exterior measurements of the subject dwelling to establish the correct dwelling size to be 134 square feet smaller than indicated.

For purposes of the equity argument, the parties submitted a total of nine comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #3 and #4 which have either a recreation rooms or is older than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1, #2 and #5 which are similar to the subject in location, age, design, dwelling size, foundation type and some features. These comparables have improvement assessments that range from \$89,543 to \$96,514 or from \$29.91 to \$31.33 per square foot of living area. The subject's improvement assessment of \$94,323 or \$30.53 per square foot of living area falls within the range established by the best comparables in this record, including with the range of the appellant's four chosen comparable properties.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering adjustments to the best 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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APPELLANT

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COUNTY

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