



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

APPELLANT: Steven Kudelas  
DOCKET NO.: 20-01122.001-R-1  
PARCEL NO.: 05-09-301-026

The parties of record before the Property Tax Appeal Board are Steven Kudelas, 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:** \$27,533  
**IMPR.:** \$78,000  
**TOTAL:** \$105,533

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 1-story dwelling of wood siding exterior construction with 1,300 square feet of living area. The dwelling was constructed in 1979 and is approximately 41 years old. Features of the home include a full walkout basement, central air conditioning, and a 528 square foot garage.<sup>1</sup> The property has an approximately 9,757 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story homes of wood siding exterior construction ranging in

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

size from 912 to 1,790 square feet of living area. The dwellings range in age from 65 to 85 years old with effective ages ranging from 50 to 62 years old. Each home has a basement. Three comparables each have central air conditioning and a garage. The comparables have improvement assessments ranging from \$50,757 to \$96,240 or from \$47.31 to \$55.65 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$66,817 or \$51.40 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 \$105,533. The subject property has an improvement assessment of \$78,000 or \$60.00 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,116 to 1,320 square feet of living area. The dwellings were built from 1945 to 1957 with the oldest home having an effective age of 1967. Two homes each have a basement, one of which is a walkout basement, and one home has a crawl space foundation. One home has central air conditioning and one home has a 500 square foot garage. The comparables have improvement assessments ranging from \$74,376 to \$92,040 or from \$65.01 to \$82.47 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 appellant 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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 and the board of review's comparable #2, due to substantial differences from the subject in dwelling size and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #1 and #3, although these comparables are much older homes than the subject and two comparables lack a garage which is a feature of the subject. These comparables have improvement assessments that range from \$59,655 to \$88,971 or from \$47.31 to \$67.40 per square foot of living area. The subject's improvement assessment of \$78,000 or \$60.00 per square foot of living area falls within the range established by the best comparables in

this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as age and garage amenity, 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:

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

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COUNTY

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