



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

APPELLANT: CJ & Anne Kuehl  
DOCKET NO.: 20-01175.001-R-1  
PARCEL NO.: 14-19-303-016

The parties of record before the Property Tax Appeal Board are CJ & Anne Kuehl, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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:** \$45,629  
**IMPR.:** \$169,337  
**TOTAL:** \$214,966

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 1.5-story<sup>1</sup> Colonial dwelling of brick and siding exterior construction with 3,421 square feet of living area.<sup>2</sup> The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 3-car garage. The property has a 70,012 square foot site and is located in North Barrington, Ela Township, Lake County.

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<sup>1</sup> The parties disagree regarding the subject's design. The Board finds the best evidence of the subject's design is found in the subject's property record card presented by the board of review describing a 1.5-story home, which was not refuted by the appellant in rebuttal, and the photographs of the subject contained within the appraisal report depicting a 1.5-story home. Thus, the Board finds the subject is a 1.5-story dwelling.

<sup>2</sup> While the appellant's appraisal describes the subject with 4,096 square feet of living area, the subject's property record card presented by the board of review describes the subject with 3,421 square feet of living area, which was not refuted by the appellant in rebuttal.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$565,000 as of January 1, 2019. The appraisal was prepared by Gregory Khorolinsky, a certified residential real estate appraiser, for the purpose of estimating the market value of the subject property as of January 1, 2019 for general purposes.

Under the sales comparison approach, the appraiser analyzed the sales of three comparables located from 0.62 of a mile to 1.29 miles from the subject property. The parcels range in size from 17,243 to 46,801 square feet of land area and are improved with Colonial or Cape Cod homes ranging in size from 3,545 to 4,124 square feet of living area. The dwellings are from 19 to 51 years old. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a 3-car garage. The comparables sold from April to November 2018 for prices ranging from \$525,000 to \$560,000 or from \$128.55 to \$157.97 per square foot of living area, including land.

The appraiser adjusted the comparables for various considerations, including credits at closing, and for differences from the subject, such as lot size, dwelling size, room count, basement finish, and other amenities. This process resulted in adjusted sales prices ranging from \$552,000 to \$573,000. Based on the foregoing sales and adjustment process, the appraiser set forth an opinion of market value for the subject of \$565,000 or \$165.16 per square foot of living area, including land, as of January 1, 2019 under the sales comparison approach.

The appellant submitted a brief summarizing the appraisal report, including reiterating the appraiser's description of the subject property and contending that the appraisal sales support the appraisal's value conclusion.

Based on this evidence and argument, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,966. The subject's assessment reflects a market value of \$645,738 or \$188.76 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.

The board of review submitted a brief arguing that the appellant's appraisal relies on dated sales and two of the appraisal sales are located outside the township. The board of review further contended that its comparables are similar to the subject, two comparables are located in the subject's neighborhood, and three comparables are located in a similar adjacent neighborhood.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables are located from 0.06 to 0.52 of a mile from the subject property and two comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 46,140 to 118,260 square feet of land area and are improved with 1-story or 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 2,896 to 3,727 square feet of living area. The dwellings were built from 1977 to 1998 with the oldest home having an effective age of 1980.

Each home has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 630 to 1,367 square feet of building area. Comparables #4 and #5 each have an inground swimming pool. The comparables sold from October 2019 to November 2020 for prices ranging from \$560,000 to \$745,000 or from \$178.77 to \$210.20 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, noting that there was a pending 2019 tax year appeal, the appellant contended that a decision of the Board lowering an assessment of an owner-occupied residential property, which has not been subsequently sold in an arm's length transaction, should rollover to the remainder of the triennial general assessment cycle. In this regard, the appellant reported the subject property had not recently sold and any prior year reduction should be carried forward, subject only to equalization.

### **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 appellant submitted an appraisal and the board of review submitted five comparable sales in support of their respective positions before the Board. The Board gives reduced weight to the value conclusion contained within the appellant's appraisal as the appraisal sales are more remote in time from the January 1, 2020 assessment date. Furthermore, the Board finds that the appraiser used an incorrect dwelling size for the subject, resulting in adjustments that are inconsistent with the subject's dwelling size. The Board also finds the appraiser made inconsistent adjustments to the comparables for lot size differences of approximately \$0.38 or \$0.43 per square foot of land area, which are suspect and not supported by any market value evidence. Moreover, the Board finds the appraiser did not make adjustments for age even though appraisal sale #1 is 21 years older than the subject dwelling and appraisal sale #2 is 11 years newer than the subject dwelling. Therefore, with the foregoing inconsistencies and omissions, the Board finds the appraisal lacks credibility and reliability as a credible indication of the subject's estimated market value; however, the Board will analyze the raw sales data submitted in the appraisal report, together with the comparable sales presented by the board of review.

Thus, the record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales due to their more remote sale dates. The Board gives less weight to the board of review's comparables #2, #4, and #5, due to differences from the subject in design, dwelling size, lot size, age, and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which are most similar to the subject in dwelling size, design, age, location, and most features. These comparables sold in April and July 2020 for prices of \$655,000 and \$620,000 or

\$178.77 and \$185.41 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$645,738 or \$188.76 per square foot of living area, including land, which is bracketed by the best comparable sales in the record in terms of total market value and is slightly above the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

April 19, 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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