



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

APPELLANT: Steve Koclanes  
DOCKET NO.: 20-01506.001-R-1  
PARCEL NO.: 16-30-102-016

The parties of record before the Property Tax Appeal Board are Steve Koclanes, 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:** \$90,829  
**IMPR.:** \$177,408  
**TOTAL:** \$268,237

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 brick and wood siding exterior construction containing 4,032 square feet of living area. The dwelling was built in 1988 and is approximately 32 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace, 4½ bathrooms, and an attached garage with 1,757 square feet of building area. The property has a site with approximately 60,110 square feet of land area and is in Riverwoods, Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,636 to 4,142 square feet of living area. The homes range in age from 38 to 44 years old. Each comparable has an unfinished partial or full basement, central air

conditioning, one or two fireplaces, 2½ to 3½ bathrooms, and an attached garage ranging in size from 528 to 832 square feet of building area. The comparables are located from approximately .14 to .53 of one mile from the subject property. The comparables have improvement assessments ranging from \$69,155 to \$163,597 or from \$16.70 to \$41.14 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$161,280.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$268,237. The subject property has an improvement assessment of \$177,408 or \$44.00 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 improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,579 to 4,816 square feet of living area. The homes were built from 1984 to 1990. The comparables have full or partial basements with one having finished area. Each property has central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and an attached garage ranging in size from 792 to 1,292 square feet of building area. The comparables are located from approximately .13 to .48 of one mile from the subject property. The comparables have improvement assessments ranging from \$126,184 to \$215,025 or from \$35.26 to \$46.81 per square foot of living area. The board of review requested no change to 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 parties submitted information on nine equity comparables to support their respective positions. The Board gives little weight to appellant's comparable #1 as this property is an outlier when contrasted with the remaining comparables in the record. The Board gives less weight to board of review comparable #4 as this property is improved with a dwelling that is approximately 19% larger than the subject dwelling. The remaining comparables have varying degrees of similarity to the subject dwelling in terms of size and age. Each comparable has from one to two fewer bathrooms than the subject property and from approximately 26% to 70% less garage area than the subject property, suggesting each property would require an upward adjustment to make them more equivalent to the subject property for these characteristics. Appellant's comparable #3 and board of review comparable #1 each have an additional fireplace in relation to the subject dwelling necessitating a downward adjustment. Board of review comparable #5 has a 180 square foot recreation room in the basement whereas the subject property has an unfinished basement suggesting a downward adjustment to the comparable for this feature may be appropriate. These comparables have improvement assessments that range from \$126,184 to \$197,232 or from \$35.26 to \$46.81 per square foot of living area. The subject's improvement assessment of \$177,408 or \$44.00 per square foot of living area falls

within the range established by the best comparables in this record and well supported after considering the suggested adjustments to the comparables for differences from the subject property. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct 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:

October 18, 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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