



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

APPELLANT: Joseph Kumor
DOCKET NO.: 20-02003.001-R-1
PARCEL NO.: 16-10-101-033

The parties of record before the Property Tax Appeal Board are Joseph Kumor, 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: \$98,045
IMPR.: \$299,656
TOTAL: \$397,701

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 brick exterior construction with 5,351 square feet of living area. The dwelling was constructed in 1961 and is approximately 59 years old. The dwelling has a reported effective age of 1995.¹ Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 450 square foot garage. The property has a 39,900 square foot site and is located in Lake Forest, Moraine 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 three equity

¹ The subject's property record card provided by the board of review disclosed a permit was issued in April 2014 for an addition to the subject dwelling in the amount of \$118,000. The property record card indicated the subject dwelling has an effective year built of 1995.

comparables with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 4,865 to 5,400 square feet of living area. The dwellings range in age from 18 to 56 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 528 to 1,320 square feet of building area. The comparables have improvement assessments that range from \$240,486 to \$306,547 or from \$48.78 to \$56.77 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$286,635 or \$53.57 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 \$397,701. The subject property has an improvement assessment of \$299,656 or \$56.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three comparables with the same assessment neighborhood code as the subject. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #3 and #2, respectively, which were previously described.² The board of review's comparable #1 is improved with a two-story dwelling of wood siding exterior construction with 4,255 square feet of living area. The dwelling was built in 1977 and has a reported effective age of 1985. The comparable has a full basement finished with a recreation room, central air conditioning, four fireplaces and a 617 square foot garage. The comparable has an improvement assessment of \$274,637 or \$64.54 per square foot of living area.

The board of review noted the subject's effective age is due to the 2014 addition valued at \$118,000.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The record contains a total of four suggested equity comparables for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the appellant's comparable #1 due to its considerably newer dwelling age when compared to the

² The board of review reported the common comparables have effective ages of 1977 and 1980. The board of review also disclosed that its comparable #2/appellant's comparable #3 has an inground swimming pool, which was not reported by the appellant.

subject. The Board has given reduced weight to board of review comparable #1 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' two common comparables, which are similar to the subject in dwelling size, design and some features. However, both comparables have older effective ages when compared to the subject dwelling. These two comparables have improvement assessments of \$266,787 and \$306,547 or \$54.84 and \$56.77 per square foot of living area. The subject's improvement assessment of \$299,656 or \$56.00 per square foot of living area falls between the two best comparables in the record both in terms of overall improvement assessment and on a square foot basis. Based on this record and after considering adjustments to the 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.



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

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