



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

APPELLANT: Phillip Kmak
DOCKET NO.: 20-04191.001-R-1
PARCEL NO.: 16-17-206-001

The parties of record before the Property Tax Appeal Board are Phillip Kmak, the appellant, by attorney James Pollard, Attorney at Law in Lindenhurst; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$167,554
IMPR.: \$60,446
TOTAL: \$228,000

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 and wood siding exterior construction with 3,040 square feet of living area. The dwelling was constructed in 1976. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 609 square foot garage. The property has an approximately 57,500 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and Multiple Listing Service (MLS) sheets with information on four comparable sales located within 0.40 of a mile from the subject property. The comparables have sites that range in size from 60,110 to 61,420 square feet of land area and are improved with a 1-story, a 1.5-story or a 2-story dwelling of brick or wood siding exterior construction that range in size from 2,957 to 5,020 square feet of living area. The dwellings were built from 1973 to 1976. Each comparable has a basement, with three having finished area.

The dwellings have central air conditioning, one fireplace and a garage ranging in size from 483 to 1,128 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from November 2019 to June 2020 for prices ranging from \$565,000 to \$684,500 or from \$112.55 to \$231.48 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$178,015 which reflects a market value of \$534,098 or \$175.69 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,002. The subject's assessment reflects a market value of \$802,049 or \$263.83 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.24 of a mile from the subject property. Board of review comparables #1 and #4 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables have sites that range in size from 60,110 to 61,420 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 2,957 to 3,723 square feet of living area. The homes were built from 1972 to 1975. Three comparables have a basement with two having finished area. The dwellings each have central air conditioning and a garage ranging in size from 529 to 1,116 square feet of building area. Three comparables have either one or two fireplaces. Comparable #2 has an inground swimming pool. The properties sold from March to December 2020 for prices ranging from \$605,000 to \$952,500 or from \$197.52 to \$255.84 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration, as two of the properties were common to both parties. The Board gives less weight to the appellant's comparables #3 and #4 along with board of review comparables #2 and #3 which differ from the subject in design, dwelling size, foundation type and/or feature an inground swimming pool, which the subject property lacks.

The Board finds the best evidence of market value to be appellant comparables #1 and #2 as well as board of review comparables #1 and #4, the two common properties, which are more similar to the subject in location, age, site size, dwelling size and other features. These two best comparables sold in March and June 2020 for prices of \$605,000 and \$684,500 or \$197.52 and

\$231.48 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$802,049 or \$263.83 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: March 21, 2023



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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