



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

APPELLANT: Paul Kotz
DOCKET NO.: 20-04976.001-R-1
PARCEL NO.: 06-25-309-014

The parties of record before the Property Tax Appeal Board are Paul Kotz, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$13,807
IMPR.: \$94,038
TOTAL: \$107,845

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 vinyl siding exterior construction with 2,568 square feet of living area that was constructed in 1993. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 440 square foot garage. The property has an approximately 8,580 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.37 of a mile from the subject property. The comparables have sites that range in size from 8,137 to 8,999 square feet of land area and are improved with two-story dwellings that range in size from 2,073 to 2,650 square feet of living area. The dwellings were built from 1992 to 1995. Each comparable has a

basement, with one having finished area.¹ The dwellings each have central air conditioning and a garage ranging in size from 400 to 484 square feet of building area. Four comparables each have one fireplace. The properties sold from April 2019 to June 2020 for prices ranging from \$210,000 to \$311,000 or from \$101.30 to \$126.81 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$100,142 which reflects a market value of \$300,456 or \$117.00 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 \$107,845. The subject's assessment reflects a market value of \$323,956 or \$126.15 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. Board of review comparable #2 is the same property as its comparable #4 which will not be analyzed or discussed further. The properties are located within 0.19 of a mile from the subject property. The comparables have sites that range in size from 9,580 to 10,740 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction with either 2,264 or 2,636 square feet of living area. The homes were built in 1992 or 1993. Each comparable has a basement, with three having finished area. The dwellings each have central air conditioning and a garage with 420 or 484 square feet of building area. Three comparables each have one fireplace and comparable #1 has an inground swimming pool. The properties sold from May 2019 to August 2020 for prices ranging from \$275,000 to \$346,000 or from \$121.47 to \$131.26 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2, #3 and #4 along with board of review comparable #5 which have unfinished basements in contrast to the subject's finished basement. The Board also gives less weight to board of review comparable #1 which has an inground swimming pool which the subject property lacks.

The Board finds the best evidence of market value to be appellant comparable #5 and board of review comparables #2 and #3 which are more similar to the subject in location, age, design and

¹ The Board finds appellant comparable #5 has finished basement area which was disclosed in the Multiple Listing Service sheet submitted by the appellant and omitted from the appellant's grid analysis.

other features. These comparables sold from May to October 2019 for prices ranging from \$264,900 to \$340,000 or from \$126.81 to \$128.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$323,956 or \$126.15 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and below the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified, and a reduction in the subject's assessment is not warranted.

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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