



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

APPELLANT: CJ & Anne Kuehl
DOCKET NO.: 21-00240.001-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 appellants 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 2021 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 dwelling¹ of brick and siding exterior construction with 3,421 square feet of living area.² The dwelling was constructed in 1990. Features of the home include a basement with finished area,³ central air conditioning, two fireplaces, and an 858 square foot 3-car garage. The property has a 70,012 square foot site and is located in North Barrington, Ela Township, Lake County.

¹ The parties differ regarding the subject's design. The board of review presented the subject's property record card which contains a sketch depicting a 1.5-story home. The appellants' appraisal reported the subject is a 2-story home but contains photographs depicting a 1.5-story home. Thus, the Board finds the subject is a 1.5-story home.

² The parties differ regarding the subject's dwelling size. Given the subject is a 1.5-story home, the Board finds the best evidence of dwelling size is found in the subject's property record card, which was not refuted by the appellants in written rebuttal.

³ The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the appraisal which contains photographs of finished basement area.

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.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.62 of a mile to 1.29 miles from the subject. The parcels range in size from 17,243 to 46,801 square feet of land area and are improved with homes ranging in size from 3,545 to 4,124 square feet of living area. The dwellings are reported to be 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 made adjustments to the comparables for financing concessions and for differences from the subject, such as lot size, dwelling size, room count, basement finish, and other amenities, to arrive at adjusted sale prices ranging from \$552,000 to \$573,000. Based on the foregoing, the appraiser opined a market value of \$565,000 for the subject.

The appellants submitted a brief summarizing the appraisal report and contending that the appraisal sales support the appraised value conclusion. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

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 \$646,514 or \$188.98 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% 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. The parcels range in size from 64,110 to 139,880 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 3,252 to 3,664 square feet of living area. The dwellings were built in 1988 or 1989. Each home has a basement, one of which is a walkout basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 741 to 888 square feet of building area. The comparables sold from April 2020 to June 2021 for prices ranging from \$550,000 to \$725,000 or from \$169.13 to \$200.61 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted four comparable sales in support of their respective positions before the Board. The Board gives reduced weight to the value conclusion contained within the appraisal as the appraisal sales are more remote in time from the January 1, 2021 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. Moreover, the appraiser did not make adjustments to the comparables for age despite substantial differences in age compared to the subject. Therefore, with the foregoing inconsistencies and omissions, the Board finds the appraisal does not state a credible and/or reliable opinion of value.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which are similar to the subject in dwelling size, age, location, site size, and features. The Board gave less weight to the board of review's comparables #2 and #4, due to substantial differences from the subject in site size. These two most similar comparables sold for prices of \$632,000 and \$725,000 or for \$190.71 and \$200.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$646,514 or \$188.98 per square foot of living area, including land, which is bracketed by the best comparables in terms of total market value and is below 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 from 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: June 27, 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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