



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

APPELLANT: Jody Kurtzhalts  
DOCKET NO.: 21-00648.001-R-1  
PARCEL NO.: 10-15-303-027

The parties of record before the Property Tax Appeal Board are Jody Kurtzhalts, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.<sup>1</sup>

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:** \$55,794  
**IMPR.:** \$130,000  
**TOTAL:** \$185,794

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 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 two-story dwelling of brick and wood siding exterior construction with 3,636 square feet of living area. The dwelling was constructed in 1999 and is approximately 22 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 814 square foot garage. The property has an approximately 20,470 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or Dryvit exterior construction that

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<sup>1</sup> The parties agreed to forego the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

range in size from 3,599 to 4,121 square feet of living area. The homes range in age from 20 to 25 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 674 to 921 square feet of building area. The comparables have improvement assessments that range from \$111,085 to \$141,592 or from \$26.96 to \$35.49 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$117,351 or \$32.27 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 \$197,559. The subject has an improvement assessment of \$141,765 or \$38.99 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story dwellings<sup>2</sup> with a combination of brick, wood siding or stone exterior construction that range in size from 3,447 to 3,716 square feet of living area. The homes were built from 1996 to 2000. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 689 to 970 square feet of building area. The comparables have improvement assessments that range from \$128,252 to \$159,662 or from \$35.31 to \$45.93 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #3 which are least similar to the subject in dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparable #4 along with the board of review comparables which are more similar to the subject in location, age, dwelling size and other features, however, each of these best comparables has finished basement area in contrast to the subject's unfinished basement, suggesting a downward adjustment is needed to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$124,089 to \$159,662 or from \$34.48 to \$45.93 per square foot of

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<sup>2</sup> Board of review comparables #1, #3 and #4 have ground floor area ranging from 962 to 1,526 square feet with above grade area ranging from 3,557 to 3,716 square feet, suggesting these homes are part two-story dwellings.

living area. The subject's improvement assessment of \$141,765 or \$38.99 per square foot of living area falls within the range established by the best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as finished basement area, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

December 20, 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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COUNTY

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