



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

APPELLANT: Fred and Dorothy Koenig  
DOCKET NO.: 21-02867.001-R-1  
PARCEL NO.: 14-32-405-004

The parties of record before the Property Tax Appeal Board are Fred and Dorothy Koenig, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$32,988  
**IMPR.:** \$143,212  
**TOTAL:** \$176,200

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 multi-level dwelling of brick exterior construction with 2,840 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, a fireplace, and a 672 square foot garage. The property has an approximately 32,573 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four comparables

---

<sup>1</sup> The parties' grid analyses differ regarding the subject's story height. The Board finds the subject property has multiple levels which is depicted in the photograph submitted by the appellants and is further supported by the dwelling's square footage of ground floor living area and above ground floor area living area that was disclosed in the property record card submitted by the board of review.

located within the same neighborhood code as the subject and within 1.10 miles of the subject property. The appellants reported the comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,825 to 3,230 square feet of above ground living area. The dwellings were built from 1985 to 1988. Each comparable has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 690 to 840 square feet of building area. The comparables have improvement assessments ranging from \$117,635 to \$150,359 or from \$41.64 to \$46.55 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,200. The subject property has an improvement assessment of \$143,212 or \$ 50.43 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables located within the same neighborhood code as the subject and within .91 of a mile from the subject property. The board of review reported the comparables are improved with one-story or two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,644 to 3,073 square feet of above ground living area. The dwellings were built from 1987 to 2017. Each comparable has a basement, two of which are walkout style, central air conditioning, one or two fireplaces, and a garage ranging in size from 596 to 1,035 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$138,052 to \$174,892 or from \$52.21 to \$58.38 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 record contains a total of nine comparables for the Board's consideration. The Board also gives less weight to the appellants' comparable #3 and the board of review comparable #1 due to differences in the dwelling's age or location when compared to the subject. The Board also gives less weight to the board of review comparable #3 which has an inground swimming pool that is not a feature of the subject property.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2, #3 and #4 along with the board of review comparables #2, #4 and #5 which are relatively similar to the subject in location, dwelling size, age, and most features. These comparables have improvement assessments ranging from \$117,635 to \$174,892 or from \$41.64 to \$58.38 per square foot of living area. Excluding appellants' comparable #1 and board of review comparable #5 which are at the low end and high end of the range of values yields a tighter range from \$138,052 to \$162,442 or from \$45.15 to \$55.75 per square foot of building area. The subject's

improvement assessment of \$143,212 or \$50.43 per square foot of building area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity 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:

November 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Fred and Dorothy Koenig, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085