



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

APPELLANT: Jeffrey Thut
DOCKET NO.: 21-03098.001-R-1
PARCEL NO.: 14-15-406-035

The parties of record before the Property Tax Appeal Board are Jeffrey Thut, the appellant, 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: \$44,817
IMPR.: \$148,901
TOTAL: \$193,718

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 2-story dwelling of wood siding exterior construction with 3,252 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, 2 full and 1 half bathrooms, central air conditioning, one fireplace and a 735 square foot garage. The property has an approximately 15,619 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties¹ that are located within .57 of a mile from the subject and have the same assessment

¹ The appellant provided two grid analyses with the same four comparables #1 through #4, where the second grid contains an additional comparable #5 that was marked out by the appellant and thus will not be considered in this appeal by the Board.

neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,008 to 3,405 square feet of living area. The dwellings were built in 1994 or 1996. Each comparable has an unfinished basement with one having walkout style, from 2.5 to 4.5 bathrooms, central air conditioning, one fireplace, and a garage ranging in size from 644 to 766 square feet of building area. The comparables have improvement assessments ranging from \$112,610 to \$139,795 or from \$37.44 to \$41.20 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$130,291 or \$40.06 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 \$193,718. The subject property has an improvement assessment of \$148,901 or \$45.79 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable properties that are located within .61 of a mile from the subject and have the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,144 to 3,442 square feet of living area. The dwellings were built from 1994 to 1999. Each comparable has an unfinished basement with two having walkout style, 2.5 to 5 bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 609 to 782 square feet of building area. The comparables have improvement assessments ranging from \$154,885 to \$180,152 or from \$48.72 to \$52.40 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted nine suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with its considerably lower improvement assessment relative to the other comparables in the record. The Board also gives less weight to the appellant's comparable #4 and board of review comparables #1, #2 and #3 due to differences in their bathroom count and/or dissimilar walkout style basement when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are overall more similar to the subject in location, dwelling size, age, bathroom count and other features. These four comparables have improvement assessments ranging from \$134,656 to \$157,361 or from \$40.56 to \$50.05 per square foot of living area. The subject's improvement

assessment of \$148,901 or \$45.79 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant 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: January 16, 2024



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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