



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

APPELLANT: Ron Kinder  
DOCKET NO.: 21-03149.001-R-1  
PARCEL NO.: 16-19-200-008

The parties of record before the Property Tax Appeal Board are Ron Kinder, 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 **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:** \$193,304  
**IMPR.:** \$132,535  
**TOTAL:** \$325,839

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 4,105 square feet of living area. The dwelling was constructed in 1968 or is approximately 51 years old. Features of the home include a basement with a recreation room, central air conditioning, a fireplace, a 946 square foot attached garage, a 912 square foot detached garage and a 1,326 square foot flat barn. The property has a 3.64 acre or 158,560 square foot site and is located in Bannockburn, West Deerfield 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 equity comparables located within the same neighborhood code and within .97 miles from the subject.

---

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

The comparables are described as 1.5-story to 2-story dwellings of wood siding or brick exterior construction ranging in size from 3,246 to 3,986 square feet of living area. The dwellings range in age from 53 to 91 years old. The comparables have basements with three having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 770 square feet of building area. The comparables have improvement assessments ranging from \$81,205 to \$113,862 or from \$24.47 to \$29.49 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$325,839. The subject property has an improvement assessment of \$132,535 or \$32.29 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code and from .15 to 1.27 miles from the subject. The comparables are described as 1-story<sup>2</sup> or 2-story dwellings of brick and wood siding exterior construction ranging in size from 3,659 to 4,923 square feet of living area. The dwellings were constructed from 1954 to 1972. Comparable #1 has an effective year built of 1980. Two comparables have basements with recreation rooms and one comparable has a slab foundation. Other features of each comparable include central air conditioning, one to three fireplaces, and a garage ranging in size from 682 to 896 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$115,566 to \$177,910 or from \$32.63 to \$36.14 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 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #2 and board of review comparable #1 and #3 due to differences in age and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 along with board of review comparable #2 which overall are more similar to the subject in age and dwelling size. However, all have a smaller garage and lack an additional detached garage and flat barn. In addition, two of the appellant's comparables are 14 and 15 years older than the subject, respectively. Nevertheless, these comparables have improvement assessments

---

<sup>2</sup> Board of review comparable #3 has ground floor area of 2,193 square feet with above ground area of 3,379 square feet, suggesting this a part two-story dwelling.

ranging from \$97,527 to \$119,408 or from \$24.47 to \$32.63 per square foot of living area. The subject's improvement assessment of \$132,535 or \$32.29 per square foot of living area falls within the range established by the best comparables in the record on a per square foot basis but higher on an overall basis which is justified due to the subject's superior features. After considering adjustments to the comparables for differences in age and features when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the subject's improvement 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: 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

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

APPELLANT

Ron Kinder, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and 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