



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

APPELLANT: Matthew Krumholz
DOCKET NO.: 21-03632.001-R-1
PARCEL NO.: 06-05-306-017

The parties of record before the Property Tax Appeal Board are Matthew Krumholz, the appellant; 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: \$17,679
IMPR.: \$97,445
TOTAL: \$115,124

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 frame and vinyl siding exterior construction with 3,090 square feet of living area.¹ The dwelling was constructed in 2014, has an effective age of 2015, and is approximately 7 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 682 square foot garage. The property has an 11,336 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four

¹ The parties differ regarding the subject's dwelling size. The appellant presented a floor plan of a general "Fairfield" model home with measurements, whereas the board of review presented the subject's property record card which contains a sketch of the subject home with measurements. The Board finds the best evidence of dwelling size is found in the subject's property record card, which was not refuted by the appellant with substantive evidence in written rebuttal, such as exterior measurements of the subject property.

equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame and brick or frame and vinyl siding exterior construction with 2,858 or 2,956 square feet of living area. The dwellings are 7 or 9 years old. Each home has a basement, one of which has finished area, central air conditioning, and a 720 or 934 square foot garage. Three homes each have a fireplace. The comparables have improvement assessments ranging from \$92,507 to \$95,083 or from \$31.44 to \$32.37 per square foot of living area.

The appellant submitted a brief contending that the comparables are the same "Fairfield" model as the subject, however, comparables #1, #2, and #3 each have a "flex room" and a 3-car garage like the subject, whereas comparable #4 has a 4-car garage and no "flex room." The appellant concluded the subject's dwelling size is incorrect as the subject should have the same dwelling size as comparables #1, #2, and #3. The appellant presented photographs of the subject and comparables depicting the garage areas of these properties. The appellant contended that a "flex room" has windows but a 4-car garage does not.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,124. The subject property has an improvement assessment of \$97,445 or \$31.54 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 within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes ranging in size from 2,806 to 3,196 square feet of living area. The dwellings were built from 2011 to 2014. Each home has a basement, four of which have finished area and one of which is a walkout basement, central air conditioning, a fireplace, and a garage ranging in size from 440 to 930 square feet of building area. The comparables have improvement assessments ranging from \$95,811 to \$105,059 or from \$31.80 to \$34.96 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the board of review's comparables #1 and #3 are the same "Fairfield" models as the subject with both having finished basement area unlike the subject and one having a "flex room" like the subject. The appellant argued that the board of review's comparables #2, #4, and #5 are not similar to the subject in dwelling size.

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 a reduction in the subject's assessment is not warranted.

The record contains a total of nine equity comparables for the Board's consideration, which are similar to the subject in dwelling size, age, location, and most features, although five of these comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more similar to the subject. These comparables have improvement assessments that range from \$92,507 to \$105,059 or from \$31.44 to \$34.96 per square foot of living area. The subject's improvement assessment of \$97,445 or \$31.54 per square foot of living area falls within the range established by the comparables in this record as presented by both parties and which are similar to the subject in location, age, design, dwelling size, foundation type, and several features. Moreover, the subject's assessment is well-supported by the appellant's comparables #2 and #3 along with the board of review's comparable #4, each of which lack a finished basement like the subject.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record, and after considering appropriate adjustments to the 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 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:

April 18, 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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