



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

APPELLANT: Douglas Kamman
DOCKET NO.: 21-03740.001-R-1
PARCEL NO.: 02-18-301-014

The parties of record before the Property Tax Appeal Board are Douglas Kamman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$16,952
IMPR.: \$91,019
TOTAL: \$107,971

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 wood siding exterior construction with 3,088 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 620 square foot garage. The property has a 12,118 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are located within .31 of a mile from the subject.¹ The comparables have sites ranging in size from 13,670 to 20,210 square feet of land area that are improved with two-story dwellings of wood siding exterior construction

¹ The Board finds appellant did not provide sale data for comparable #5 which does not address the overvaluation argument. For this reason, this comparable will not be further analyzed.

ranging in size from 2,640 to 3,038 square feet of living area. The dwellings were built from 1991 to 1998 and have basement, three of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 440 to 710 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from May to December 2020 for prices ranging from \$289,000 to \$316,500 or from \$103.07 to \$111.74 per square foot of living area, including land. The appellant reported the subject sold in April 2019 for \$315,000. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,971. The subject's assessment reflects a market value of \$324,725 or \$105.16 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum from the township assessor critiquing the appellant's comparables. The assessor noted comparable #1 has less finished basement area, one less fireplace and a smaller garage when compared to the subject, comparables #3 and #4 support the subject's assessment and comparable #5 does not contain any sales information.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales that are located within .23 of a mile from the subject. Comparables #1 #4, and #5 are the same sales as appellant's comparables #4, #1 and #3, respectively. The comparables have sites ranging in size from 12,150 to 17,054 square feet of land area that are improved with two-story dwellings of wood siding exterior containing from 2548 to 2,806 square feet of living area. The dwellings were built from 1996 to 1998 and have basements, three of which have finished area. Each comparable also has central air conditioning, one fireplace and a garage ranging in size from 440 to 710 square feet of building area. The comparables sold from May 2019 to October 2020 for prices ranging from \$289,000 to \$346,000 or from \$103.07 to \$124.61 per square foot of living area, including land. The subject's property record card submitted by the board of review disclosed the subject sold in April 2019 for \$315,000. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

As an initial matter, the Board finds the subject sold in April 2019 which is approximately 20 months prior to the January 1, 2021 assessment date at issue and therefore, it is less likely to be reflective of market value.

The parties submitted a total of seven comparable sales for the Board's consideration, three of which are common to both parties. The Board gives less weight to appellant's comparable #2 which is less similar in age to the subject and has an inground swimming pool, a feature the subject lacks. The Board gives less weight to appellant's comparable #4/board of review comparable #1 and board of review comparable #6 due to differences in dwelling size when compared to the subject. The Board gives less weight to board of review comparable #2 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the parties' three remaining comparables, two of which are common comparables. These comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, age, dwelling size and some features. However, two comparables lack finished basement area and have smaller garages. Nevertheless, these comparables sold from May 2020 to July 2021 for prices ranging from \$289,000 to \$346,000 or from \$103.07 to \$124.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$324,725 or \$105.16 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's total estimated market value as reflected by its assessment is supported 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:

December 19, 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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