



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

APPELLANT: Kevin Spitz  
DOCKET NO.: 21-03996.001-R-1  
PARCEL NO.: 11-28-102-168

The parties of record before the Property Tax Appeal Board are Kevin Spitz, 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 **A Reduction** 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:** \$53,598  
**IMPR.:** \$59,402  
**TOTAL:** \$113,000

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 is improved with a two-story dwelling of wood siding exterior construction that contains 1,734 square feet of living area. The dwelling was built in 1977. Features of the home include a partial unfinished basement, central air conditioning, 2½ bathrooms, and an attached garage with 473 square feet of building area.<sup>1</sup> The property has a site with approximately 8,310 square feet of land area located in Libertyville, Libertyville Township, Lake County.

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<sup>1</sup> The appellant's submission included a copy of a photograph of the subject property depicting a two-story dwelling. The board of review grid analysis described the subject property as having a story height of 1, however, the descriptive data indicated the subject has 614 square feet of ground floor area and 1,734 square feet of above ground living area, indicating the dwelling is a two-story home. Additionally, a copy of the subject's property record card submitted by the board of review disclosed the subject dwelling has a first-floor area of 1,013 square feet, which would result in a second-floor area of 721 square feet. On this record the Board finds the subject property is improved with a two-story dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame construction that range in size from 1,734 to 2,034 square feet of living area. The homes were built from 1976 to 1985. Each comparable has an unfinished basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached garage ranging in size from 441 to 473 square feet of building area. The comparables have sites ranging in size from 8,670 to 10,570 square feet of land area and are located from .05 to .29 of a mile from the subject property. The sales occurred from January 2020 to February 2021 for prices ranging from \$337,745 to \$348,000 or from \$167.38 to \$200.69 per square foot of living area, including land. The appellant's submission included copies of photographs of the subject dwelling and the comparables depicting homes that were similar in style to the subject. The appellant requested the subject's total assessment be reduced to \$107,497.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,905. The subject's assessment reflects a market value of \$360,617 or \$207.97 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one-story dwellings of wood siding exterior construction with either 1,712 or 1,920 square feet of living area. The homes were built from 1973 to 1977. Two comparables have unfinished basements. Each comparable has central air conditioning, one or two fireplaces, two bathrooms, and an attached garage with either 399 or 441 square feet of building area. The comparables have sites ranging in size from 8,020 to 10,220 square feet of land area and are located from .17 to .37 of a mile from the subject property. The sales occurred from April 2020 to November 2021 for prices ranging from \$350,000 to \$400,000 or from \$204.44 to \$228.39 per square foot of living area, including land.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the appellant as these properties are improved with homes more similar to the subject dwelling in style than are the comparables provided by the board of review. Each of the appellant's comparables has one fireplace whereas the subject has no fireplace suggesting each would require a downward adjustment to make them more equivalent to the subject property. These most similar comparables sold for prices ranging from \$337,745 to \$348,000 or from \$167.38 to \$200.69 per square foot of living area, including land. The two comparables most similar to the subject in age and size are appellant's comparables #3 and #4. These two properties sold for

prices of \$337,745 and \$348,000 or for \$194.78 and \$200.69 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$360,617 or \$207.97 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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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COUNTY

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