



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

APPELLANT: Kyle Burnette  
DOCKET NO.: 21-04047.001-R-1  
PARCEL NO.: 02-07-401-054

The parties of record before the Property Tax Appeal Board are Kyle Burnette, 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:** \$7,416  
**IMPR.:** \$47,048  
**TOTAL:** \$54,464

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 one-story dwelling of brick exterior construction with 1,598 square feet of living area.<sup>1</sup> The dwelling was constructed in 1957. Features of the home include a basement and a 528 square foot garage. The property has an 8,640 square foot site and is located in Antioch, Antioch Township, Lake County.<sup>2</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located within .59 of a mile

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<sup>1</sup> The subject's property record card and photographic evidence provided by the board of review depicts the subject dwelling with a brick exterior.

<sup>2</sup> The only evidence of the subject's site size was provided by the board of review.

from the subject property.<sup>3</sup> The comparables have sites that range in size from 10,742 to 12,632 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction ranging in size from 1,366 to 1,796 square feet of living area. The dwellings were built in 1950 or 1960. Each comparable has a basement and a garage ranging in size from 400 to 756 square feet of building area. Comparable #3 has a fireplace. The appellant also submitted the listing sheet associated with the sale of comparable #3 disclosing the dwelling was rehabbed in 2017 and has two fireplaces, a full second kitchen and finished basement area. The comparables sold from January to September 2020 for prices ranging from \$118,500 to \$199,000 or from \$86.30 to \$119.88 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$47,935, which would reflect a market value of \$143,819 or \$90.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,464. The subject's assessment reflects a market value of \$163,802 or \$102.50 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 appellant's evidence, the board of review submitted a memorandum prepared by the township assessor. The assessor submitted exterior photographs of the subject and the appellant's comparables, along with a with an aerial photograph of the appellant's comparable #1. The assessor argued the appellant's comparables #2 and #3 are two-story dwellings, which differ from the subject's one-story design. Additionally, the appellant's comparable #1 is surround by commercial property including an apartment building to the east, a bank and parking to the east and a strip shopping center to the north. The assessor contends the appellant's comparable #3 is a one-story home, like the subject and it sold for \$199,000 or \$119.88 per square foot of living area, including land which is clearly higher than the subject's fair cash value. The assessor believes this comparable supports an increase in the subject's assessment.

In support of its contention of the correct assessment the board of review, through the township assessor submitted two grid analyses with information on eight comparable sales, as well as exterior photographs of these comparables and a map depicting the locations of the comparables in relation to the subject property. The comparables are located within .66 of a mile from the subject property and two comparables are within the subject's subdivision. The comparables have sites that range in size from 8,905 to 15,680 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,104 to 1,984 square feet of living area. The dwellings were built from 1950 to 1975 with comparables #2 and #6 having reported effective ages of 1970 and 1994. The comparables each have a basement, five of which have finished area. Six comparables have central air conditioning, six comparables each have a fireplace and each comparable has garage ranging in size from 308 to 552 square feet of building area. The comparables sold from September 2020 to October 2021 for prices ranging from \$190,000 to \$255,000 or from \$110.72 to \$195.58 per square foot of living area, including land. The assessor, who is not a party to this appeal,

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<sup>3</sup> In a memorandum, counsel for the appellant contended "there were no sales in the subject's neighborhood. Included 3 comps located less than ¾ of a mile from the subject."

requested an increase to \$130.50 per square foot of living area, including land, which would equate to a market value of \$208,539 or a total assessed value of \$69,506 for the subject.

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.

The parties submitted a total of eleven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 due to their two-story designs which differs from the subject's one-story design. Additionally, the appellant's comparable #2 is smaller in dwelling size when compared to the subject. The Board has given reduced weight to board of review comparables #1, #2, #3, #5 and #6 due to differences from the subject in dwelling size and/or effective age.

The Board finds the best evidence of market value to be the appellant's comparable #3, along with board of review comparables #4, #7 and #8, which are similar to the subject in location, design and age. However, the Board finds all of the comparables are superior to the subject in that three of the four comparables have larger dwelling sizes; three of the four comparables have central air conditioning; and three of the four comparables each have one or two fireplaces and finished basement area, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from January 2020 to August 2021 for prices ranging from \$199,000 to \$230,000 or from \$119.88 to \$160.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,802 or \$102.50 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record but appears to be justified given its smaller dwelling size, as well as its lack of central air conditioning, a fireplace and finished basement area. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is supported. Therefore, based on this evidence the Board finds the assessment as established by the board of review is correct and no change in the subject's assessment is 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:

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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