



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

APPELLANT: Barry Kohn
DOCKET NO.: 21-04428.001-R-1
PARCEL NO.: 14-26-105-015

The parties of record before the Property Tax Appeal Board are Barry Kohn, 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: \$94,522
IMPR.: \$202,990
TOTAL: \$297,512

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 brick exterior construction with 4,748 square feet of living area constructed in 2001. Features of the home include a basement, central air conditioning, one fireplace and a 767 square foot garage. The property has an approximately 47,301 square foot site¹ and is located in Kildeer, Ela 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 located within 0.16 of a mile from the subject property. The comparables have sites that range in size from 54,491 to 121,149 square feet of land area and are improved with two-story dwellings of brick, frame, or brick and frame

¹ The Board finds the best description of the subject's site size was found in the subject's property record card which reports 42,495 square feet of residential use land and 4,806 square feet with a conservation use land for a total of 47,301 square feet of land area.

exterior construction ranging in size from 4,179 to 5,324 square feet of living area. The dwellings were built from 2000 to 2002. Each comparable has a basement, three of which are walk-out in style. Each dwelling has central air conditioning, one to four fireplaces and an attached garage ranging in size from 543 to 1,047 square feet of building area. Comparable #1 has a 425 square foot detached garage and comparable #4 has an inground swimming pool. The properties sold from December 2020 to March 2021 for prices ranging from \$810,000 to \$975,000 or from \$159.39 to \$224.93 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$297,512 which reflects a market value of \$892,625 or \$188.00 per square foot of living area, land included, when applying 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 \$318,590. The subject's assessment reflects a market value of \$958,165 or \$201.80 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 located within 0.34 of a mile from the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appellant's comparables #3, #2 and #4, respectively, which were previously described. Board of review comparables #4 and #5 have sites with 44,080 and 104,900 square feet of land area that are improved with two-story dwellings of brick or brick and wood siding exterior construction with either 4,359 or 4,573 square feet of living area that were built in 2002 or 2004. Both comparables have a basement, with one being walk-out in style. The dwellings each have central air conditioning, two or three fireplaces and either a 779 or 870 square foot attached garage. These two properties sold in October 2020 and July 2021 for prices of \$867,500 and \$910,000 or for \$198.99 and \$199.01 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains six comparable sales for the Board's consideration, as three properties were common to both parties. The Board gives less weight to appellant comparables #2, #3 and #4 along with board of review comparables #1 through #4, including the three common properties, which differ from the subject in site size and/or feature an inground swimming pool which the subject property lacks.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparable #5 which are more similar to the subject in location, site size, age, design,

dwelling size, foundation type and other features. These two comparables sold in December 2020 and July 2021 for prices of \$810,000 and \$867,500 or for \$159.39 and \$199.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$958,165 or \$201.80 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request, 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:

November 21, 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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