



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

APPELLANT: Jennifer Kratz
DOCKET NO.: 21-04633.001-C-1
PARCEL NO.: 11-31-400-032

The parties of record before the Property Tax Appeal Board are Jennifer Kratz, 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: \$76,873
IMPR.: \$29,940
TOTAL: \$106,813

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 an office building of brick exterior construction with 1,688 square feet of building area. The structure was originally constructed as a single-family home in 1950 and has a detached garage. The property has a 42,165 square foot commercial site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the subject's land as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable properties that are located in the immediate vicinity of the subject. Three of the comparables are improved residential sites, one comparable is an improved commercial site and four comparables are adjacent improved commercial sites. The comparables have sites ranging in size from 29,331 to 65,340 square feet of land area and have land assessments ranging from \$16,393 to \$66,254 or from \$.34 to \$1.83 per square foot of land area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$49,886 or \$1.18 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,813. The subject property has a land assessment of \$76,873 or \$1.82 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within .50 of a mile from the subject. The comparables have improved commercial sites ranging in size from 23,522 to 123,710 square feet of land area and have land assessments ranging from \$44,435 to \$232,964 or from \$1.88 to \$1.97 per square foot of land area.

The board of review described the attributes of the subject property and critiqued the appellant's comparables. The board of review also included Multiple Listing Service (MLS) information for the subject revealing the subject has a walkout basement and sold for \$375,000 or \$186.75 per square foot of living area, including land, on September 16, 2021.

Based on this evidence the board of review requested the subject's land assessment be increased to \$81,066 or \$1.92 per square foot of land area.

Conclusion of Law

The taxpayer 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 no change in the subject's assessment is warranted.

The parties submitted a total of 12 comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3, due to their dissimilar residential use when compared to the subject. The Board also gives less weight to the board of review's comparables 1 and #2, due to their significantly larger site size when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location and site size. The best comparables have sites ranging in size from 23,522 to 65,340 square feet of land area and have land assessments ranging from \$44,435 to \$107,881 or from \$1.01 to \$1.95 per square foot of land area. The subject's land assessment of \$76,873 or \$1.82 per square foot of land area 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 land assessment is supported 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: January 16, 2024



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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