



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

APPELLANT: Donald Kmiec
DOCKET NO.: 21-04939.001-R-1
PARCEL NO.: 01-28-401-167

The parties of record before the Property Tax Appeal Board are Donald Kmiec, 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: \$4,519
IMPR.: \$77,769
TOTAL: \$82,288

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 containing 2,215 square feet of living area. The dwelling was built in 1993. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 400 square feet of building area. The property has an 8,124 square foot site located in Fox Lake, Antioch Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story dwellings of wood frame construction that range in size from 2,115 to 2,300 square feet of living area. The homes were built from 1992 to 1998. Each comparable has an unfinished basement, 1½ to 2½ bathrooms, and a garage ranging in size from 360 to 520 square feet of building area. Six comparables have central air conditioning and four

comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .01 to .38 miles from the subject property. These properties have improvement assessments ranging from \$70,338 to \$77,994 or from \$32.53 to \$34.77 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$74,424.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,288. The subject property has an improvement assessment of \$77,769 or \$35.11 per square foot of living area.

In rebuttal the board of review provided a statement from the township assessor noting the differences between the subject dwelling and the appellant's comparables. The township assessor noted that each of the appellant's comparables has a smaller basement than the subject property, and further identified the comparables that had no central air conditioning and/or fireplace, that are features of the subject property.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables identified by the township assessor. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,000 to 2,230 square feet of living area. The homes were built from 1994 to 1997. Each comparable has a basement with three having finished area, and a garage ranging in size from 399 to 661 square feet of building area. Seven comparables have central air conditioning, five comparables each have one fireplace, seven comparables have 2½ bathrooms, and one comparable has two full bathrooms and two ½ bathrooms. These properties have improvement assessments ranging from \$73,364 to \$82,518 or from \$35.12 to \$37.00 per square foot of living area.

Conclusion of Law

The appellant 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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3, #5 and #6 as these comparables are most like the subject dwelling in features such as having an unfinished basement, central air conditioning, one fireplace, and 2.5 bathrooms. These comparables have improvement assessments that range from \$73,364 to \$77,528 or from \$35.32 to \$37.44 per square foot of living area. The subject's improvement assessment of \$77,769 or \$35.11 per square foot of living area falls above the overall range but below the range on a per square foot of living area basis as established by the best comparables in this record. Less weight is given the remaining comparables provided by the parties because they differ from the subject in features such as number of bathrooms, lacking central air conditioning, lacking a fireplace, and/or having finished basement area. Based on this record the Board finds the

appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Donald Kmiec, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085