



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

APPELLANT: Michael Klein
DOCKET NO.: 21-05039.001-R-1
PARCEL NO.: 16-15-419-071

The parties of record before the Property Tax Appeal Board are Michael Klein, 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: \$34,116
IMPR.: \$56,599
TOTAL: \$90,715

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 1.5-story dwelling of brick exterior construction with 1,656 square feet of living area. The dwelling was constructed in 1923. Features of the home include a full basement, central air conditioning, a fireplace and a 704 square foot garage. The property has an approximately 7,636 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity as to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located in the same neighborhood code as the subject and within .71 of a mile from the subject. The comparable dwellings consist of 1.5-story homes which were built between 1914 and 1951. Comparables #5, #9 and #10 have reported effective ages of 1949, 1943 and 1919, respectively. The dwellings range in size from 1,583 to 1,738 square feet of living area. Each comparable has

a basement and eleven comparables each have a garage ranging in size from 360 to 600 square feet of building area. Comparables #6, #7, and #10 feature central air conditioning and five of the homes each have a fireplace. The comparables have improvement assessments ranging from \$50,522 to \$63,858 or from \$31.16 to \$40.34 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$53,348 or \$32.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,715. The subject property has an improvement assessment of \$56,599 or \$34.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables, where board of review comparable #4 is the same property as appellant's comparable #5. The comparables are located in the same neighborhood code as the subject and within .59 of a mile from the subject. The comparable dwellings consist of 1.5-story homes which were built between 1915 and 1941. Comparable #4 has a reported effective age of 1949. The dwellings range in size from 1,479 to 1,604 square feet of living area. Each comparable has a basement. Three homes each have central air conditioning and a garage ranging in size from 273 to 624 square feet of building area. Four of the homes each have a fireplace. The comparables have improvement assessments ranging from \$53,197 to \$120,324 or from \$34.98 to \$76.11 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of sixteen equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #11 along with board of review comparable #2 as these three dwellings are each newer than the subject which was built in 1923. Likewise, the Board has given reduced weight to appellant's comparable #5/board of review comparable #4, although both parties presented this property, the dwelling has a newer effective age of 1949 as compared to the subject and lacks a garage amenity which is a feature of the subject. Reduced weight has been given to board of review comparable #3 due to its lack of a garage amenity and to board of review comparable #5 which has a substantially higher improvement assessment than any of the other properties in the record, thus making this comparable an outlier.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4, #6 through #10 and #12 along with board of review comparable #1. These comparables have improvement assessments ranging from \$25,448 to \$58,680 or from \$31.16 to \$34.98 per square foot of living area. The subject's improvement assessment of \$56,599 or \$34.18 per square foot of living area falls within the range established by the best comparables in this record.

Furthermore, when giving due consideration to the subject's central air conditioning feature, the Board also finds that only four of these best comparables in the record, namely, appellant comparables #6, #7 and #10 and board of review comparable #1, have central air conditioning. These four properties present improvement assessments ranging from \$50,522 to \$57,387 or from \$31.60 to \$34.98 per square foot of living area which bracket the subject's improvement assessment. Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, 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: July 18, 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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