



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

APPELLANT: Jeffrey Kosanke
DOCKET NO.: 21-05141.001-R-1
PARCEL NO.: 02-25-401-008

The parties of record before the Property Tax Appeal Board are Jeffrey Kosanke, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$13,073
IMPR.: \$77,770
TOTAL: \$90,843

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 2-story dwelling of wood siding exterior construction with 2,392 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 434 square foot garage.¹ The property has a 13,504 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on 12 comparables located in the same assessment neighborhood code as the subject. The comparables are reported to be 2-story dwellings of wood frame exterior construction that range in size from

¹ Additional details regarding the subject property were found in the subject's property record submitted by the board of review which was not refuted by the appellant.

2,282 to 2,510 square feet of living area. The dwellings were built from 1995 to 1999. Each comparable is reported to have an unfinished basement, central air conditioning and a garage ranging in size from 400 to 656 square feet of building area. Ten comparables each have a fireplace. The comparables have improvement assessments that range from \$53,120 to \$77,335 or from \$22.86 to \$31.62 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,843. The subject has an improvement assessment of \$77,770 or \$32.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables located in the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of wood siding exterior construction ranging in size from 2,388 to 2,424 square feet of living area. The homes were built from 1997 to 1999. Each comparable has a basement with finished area, central air conditioning and a garage with either 434 or 496 square feet of building area. Three comparables each have a fireplace and one comparable has a gazebo. The comparables have improvement assessments that range from \$80,024 to \$82,350 or from \$33.45 to \$34.37 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted 17 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which, as reported by the appellant lack finished basement area when compared to the subject which the appellant also failed to acknowledge has a finished basement.

The Board finds the best evidence of assessment equity to be the board of review comparables which have finished basement area and are similar to the subject in location, age, dwelling size, and features. The comparables have improvement assessments that range from \$80,024 to \$82,350 or from \$33.45 to \$34.37 per square foot of living area. The subject's improvement assessment of \$77,770 or \$32.51 per square foot of living area falls below the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from 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: 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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