



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

APPELLANT: Paul Kemp  
DOCKET NO.: 22-00388.001-R-1  
PARCEL NO.: 10-19-101-014

The parties of record before the Property Tax Appeal Board are Paul Kemp, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:** \$21,999  
**IMPR.:** \$99,767  
**TOTAL:** \$121,766

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 2022 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 2,589 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement, central air conditioning, a fireplace and a 651 square foot attached garage. The property has an approximately 43,560 square foot site and is located in Wauconda, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located within 0.11 of a mile from the subject property. The parcels contain either 10,450 or 10,890 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,964 to 3,544 square feet of living area. The dwellings were built in 1997 or 1998. Each comparable has a basement with finished area, central air conditioning and an

attached garage ranging in size from 440 to 752 square feet of building area. Two comparables each have a fireplace. The comparables sold from August 2020 to April 2021 for prices ranging from \$273,000 to \$375,000 or from \$105.81 to \$139.00 per square foot of living area, including land.

The appellant also submitted a grid analysis labeled "Assessor Comps" that included information on five comparable sales with handwritten notations purportedly pointing out the differences between the comparables and the subject.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$110,418, which would reflect a market value of \$331,287 or \$127.96 per square foot of above ground living area, including land, when using 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 \$121,766. The subject's assessment reflects a market value of \$365,335 or \$141.11 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that are located from .04 of a mile to 2.38 miles from the subject property. The parcels range in size from 10,450 to 101,490 square feet of land area. The board of review reported the comparables are improved with 1-story, 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,529 to 3,125 square feet of living area. The dwellings were built from 1969 to 1997. The comparables each have a basement, three of which have finished area and two of which are walk-out designs. Four comparables have central air conditioning. Each comparable has a fireplace and an attached garage ranging in size from 440 to 792 square feet of building area. Comparable #2 has an additional 528 square foot detached garage and comparables #1 and #3 each have an inground swimming pool. The comparables sold from February 2019 to December 2021 for prices ranging from \$385,000 to \$450,000 or from \$144.00 to \$168.41 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The record contains a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, which differ from the subject in dwelling size and/or their sale dates occurred in 2020, less proximate in time to the assessment date at issue than the other sales in the record. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to their distant locations from the subject being more than one mile away and/or their sale dates occurred in 2019 or 2020, less proximate in time to the January 1, 2022 assessment date. Additionally, board of review comparable #2 is a considerably older dwelling when compared to the subject dwelling; board of review comparable #3 is a dissimilar 1-story design when compared to the subject's 2-story; and board of review comparable #4 has a larger dwelling size and lacks central air conditioning, when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #5, which sold more proximate in time to the January 1, 2022 assessment date and are similar to the subject in location, dwelling size, design and some features. However, the Board finds both dwellings have finished basement area, unlike the subject, board of review comparable #1 has a considerably larger site size, a somewhat older dwelling age and an inground swimming pool, when compared to the subject and board of review comparable #5 has a considerably smaller site size when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two properties sold in July and December 2021 for prices of \$390,000 and \$450,000 or for \$148.51 and \$168.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$365,335 or \$141.11 per square foot of living area, including land, which falls below the two best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: February 20, 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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