



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

APPELLANT: Barbara Kagan  
DOCKET NO.: 22-01403.001-R-1  
PARCEL NO.: 16-10-302-012

The parties of record before the Property Tax Appeal Board are Barbara Kagan, 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:** \$52,966  
**IMPR.:** \$66,093  
**TOTAL:** \$119,059

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 1-story ranch dwelling of brick exterior construction with 1,334 square feet of living area. The dwelling was constructed in 1954 and has an effective age of 1970.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning and one fireplace. The property has an approximately 12,390 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located from .04 of a mile to 1.22 miles from the subject property. The improved parcels range in size from 12,933 to 14,148 square feet of land area and have land assessments ranging from \$45,927 to \$56,187 or from \$3.39 to \$4.03 per square foot of land area.

---

<sup>1</sup> Additional descriptive details regarding the subject property were gleaned from the subject's property record card submitted by the board of review, which was not refuted by the appellant in rebuttal filing. The subject was rehabbed in 2001.

Based on this evidence, the appellant requested a reduced land assessment of \$49,448 or \$3.99 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 \$119,059. The subject property has a land assessment of \$52,966 or \$4.27 per square foot of land area.

In response to the appeal, the board of review submitted a Multiple Listing Service (MLS) data sheet along with the PTAX-203 for the subject property. The evidence submitted that the subject was listed for sale on September 30, 2020, for \$399,000 and subsequently sold on November 20, 2020, after being on the market for one day. The board of review also noted that the comparables they submitted are all located on the same street as the subject and on similarly sized lots.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within .04 of a mile from the subject property. The improved parcels range in size from 12,090 to 12,450 square feet of land area that have land assessments ranging from \$52,211 to \$53,222 or for either \$4.27 or \$4.32 square feet of land area. Based on this evidence, the board of review requested confirmation of the subject's land 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 Board gives no weight to the sale to the sale of the subject property in November 2020 because this does not address the appellant's inequity argument. The parties submitted a total of seventeen land equity comparables for the Board's consideration. The Board has given less weight to appellant's comparable #12, due to its location of over one mile away from the subject property.

The Board finds the best evidence of land assessment equity to be appellant's comparables #1 through #11 along with the board of review comparables. These comparables have varying degrees of similarity to the subject in land area. The comparables have land assessments that range from \$45,927 to \$53,222 or from \$3.39 to \$4.21 per square foot of land area. The subject's land assessment of \$52,966 or \$4.27 per square foot of land area falls within the range established by the best comparables contained in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitably assessed and a reduction in the 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:

March 26, 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

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

APPELLANT

Barbara Kagan, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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