



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

APPELLANT: Steve Sorenson
DOCKET NO.: 22-01559.001-R-1
PARCEL NO.: 14-26-105-064

The parties of record before the Property Tax Appeal Board are Steve Sorenson, 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: \$103,936
IMPR.: \$452,320
TOTAL: \$556,256

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 two-story dwelling of brick exterior construction with 9,031 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area,¹ central air conditioning, 5 fireplaces and two 2-car garages with a total of 1,560 square feet of building area. The subject property also features a 264 square foot inground swimming pool with a 562 square foot pool enclosure. The property has an approximately 43,560 square foot site and is located in Kildeer, Ela 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 three equity comparables located in the same assessment neighborhood code as the subject. The

¹ The board of review submitted a 2022 Multiple Listing Service (MLS) sheet for the subject property which disclosed the subject property has a finished basement, which was not refuted by the appellant.

comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 7,976 to 9,095 square feet of living area. The homes were built in 2003 or 2004. Each comparable has a basement, central air conditioning, from 4 to 7 fireplaces and a garage ranging in size from 960 to 1,166 square feet of building area. The comparables have improvement assessments that range from \$306,410 to \$432,645 or from \$38.42 to \$48.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$429,605 or \$47.57 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 \$556,256. The subject has an improvement assessment of \$452,320 or \$50.09 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on the same three equity comparables as the appellant, which were previously described. The board of review's grid analysis disclosed appellant's comparable #3 has a 508 square foot inground swimming pool which was omitted from the appellant's grid analysis. The board of review highlighted the smaller garage size and smaller decks and patio areas of the appellant's comparables relative to the subject property. The board of review also submitted a copy of the MLS sheet associated with a November 2022 listing and February 2023 sale of the subject property which depicts additional details of the subject property including a sport court. 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 record contains three equity comparables for the Board's consideration. The Board finds these comparables are generally similar to the subject in location, age, design and some other features although two of the comparables lack an inground swimming pool and none of the properties has a pool enclosure or other similar amenity like the subject. These comparables have improvement assessments ranging from \$306,410 to \$432,645 or from \$38.42 to \$48.41 per square foot of living area. The subject's improvement assessment of \$452,320 or \$50.09 per square foot of living area falls above the range established by the best comparables in this record. Given the subject's larger garage capacity, inground swimming pool and pool enclosure amenities, a higher overall improvement assessment appears to be logical. Therefore, after considering appropriate adjustments to the 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: May 21, 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

Steve Sorenson, 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