



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

APPELLANT: Egon Kahn  
DOCKET NO.: 22-01644.001-R-1  
PARCEL NO.: 16-15-309-042

The parties of record before the Property Tax Appeal Board are Egon Kahn, 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:** \$81,772  
**IMPR.:** \$166,697  
**TOTAL:** \$248,469

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 is improved with a one-story dwelling built in 2000. The property has a 4,430 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the land as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from 0.87 of a mile to 1.96 miles from the subject property. The comparables are improved with one-story dwellings built from 1995 to 1999. The appellant provided the parcel or lot size for only one of the three comparables. The appellant's comparable #1 has a 3,920 square foot site with a land assessment of \$106,538 or \$27.18 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$75,886 or \$17.13 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 \$248,469. The subject property has a land assessment of \$81,772 or \$18.46 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within 0.13 of a mile of the subject and on the same street as the subject property. The comparables are improved with one or two-story dwellings built in 2000. The comparables have sites ranging in size from 4,240 to 4,470 square feet of land area. Each comparable has a land assessment of \$81,772 with per square foot assessments ranging from \$18.29 to \$19.29.

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

The parties submitted a total of eight equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables due to the lack of lot or parcel sizes for the appellant's comparables #2 and #3 and because the appellant's comparable #1 is located 1.96 miles from the subject. The Board finds the best evidence of land assessment equity to be board of review's comparables, which are similar to the subject in terms of location and parcel size. These comparables are located on the same street as the subject and have land assessments of \$81,772 with per square foot land assessments ranging from \$18.29 to \$19.29. The subject has the same land assessment of \$81,772 as the best comparables in the record and its per square foot land assessment of \$18.46 also falls within the range established by these land comparables. Based on this record and after considering 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 land 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: 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

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COUNTY

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