



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

APPELLANT: Jeffrey Kosanke
DOCKET NO.: 22-01728.001-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: \$14,073
IMPR.: \$83,719
TOTAL: \$97,792

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 part one-story and part two-story dwelling of wood siding exterior construction containing 2,392 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with a 753 square foot recreation room,¹ central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 434 square feet of building area. The property has a 13,500 square foot site located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story dwellings of wood frame construction that range in size

¹ The board of review submitted a copy of the subject's property record card describing the home as having a full basement with 753 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

from 2,247 to 2,736 square feet of living area. The homes were built from 1994 to 1999. Each comparable has a basement, 2½ bathrooms, and a garage ranging in size from 400 to 440 square feet of building area. Eleven of the comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located from approximately .04 to .44 of a mile from the subject property. These properties have improvement assessments ranging from \$57,184 to \$91,484 or from \$24.61 to \$33.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$71,569.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,792. The subject property has an improvement assessment of \$83,719 or \$35.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables each improved with a part one-story and part two-story dwelling of wood siding exterior construction that range in size from 2,376 to 2,424 square feet of living area. The homes were built in 1997 or 1998. Each comparable has a partial or full basement, three being a walk-out design, with from 891 to 942 square feet of finished recreation room area. Each comparable has central air conditioning and an attached garage ranging in size from 400 to 496 square feet of building area. Each comparable has two or three full bathrooms and seven of the comparables have one or two half-bathrooms. Five of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from approximately .19 to .43 of a mile from the subject property. The comparables have improvement assessments ranging from \$86,062 to \$90,204 or from \$35.50 to \$37.96 per square foot of living area.

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 twenty comparables submitted by the parties to support their respective positions. The comparables are similar to subject in location, dwelling age, and dwelling size. The Board finds, however, the best evidence of assessment equity to be the board of review comparables as each home is described as having a finished basement as does the subject dwelling, whereas none of the appellant's comparables are described as having finished basement area. The Board finds, however, that three of the board of review comparables have no fireplace whereas the subject has one fireplace, indicating these three comparables would require an upward adjustment to make them more equivalent to the subject property for this feature. Conversely, board of review comparables #2, #4 and #8 have an additional ½ bathroom or full bathroom suggesting downward adjustments would be appropriate for these properties. The board of review comparables have improvement assessments that range from \$86,062 to \$90,204

or from \$35.50 to \$37.96 per square foot of living area. The subject's improvement assessment of \$83,719 or \$35.00 per square foot of living area falls below the range established by the best comparables in this record. Based on this record 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: 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

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