



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

APPELLANT: Kurt Scmitke
DOCKET NO.: 22-01741.001-R-1
PARCEL NO.: 14-13-302-011

The parties of record before the Property Tax Appeal Board are Kurt Scmitke, 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: \$85,985
IMPR.: \$310,339
TOTAL: \$396,324

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 brick exterior construction with 7,467 square feet of living area. The dwelling was built in 2010. Features of the home include a 4,604 square foot basement,¹ central air conditioning, seven fireplaces, and a garage with 1,051 square feet of building area. The property has an approximately 60,549 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity

¹ The board of review submitted a copy of the Multiple Listing Service (MLS) data sheet of the subject describing the home as having a finished basement with 12-foot ceilings which includes a 20-foot rectangular bar, large recreation room, movie theater, and a Brunswick bowling alley. The subject does not appear to be assessed for the finished basement area.

comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick or brick and frame construction ranging in size from 6,538 to 7,918 square feet of living area. The dwellings were built from 1991 to 2006. Each home has an unfinished basement ranging in size from 2,910 to 4,156 square feet of building area, central air conditioning, three to five fireplaces, and a garage ranging in size from 1,010 to 1,477 square feet of building area. The comparables have improvement assessments ranging from \$250,074 to \$310,428 or from \$37.04 to \$42.01 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$396,324. The subject property has an improvement assessment of \$310,339 or \$41.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. Each of the board of review comparables #1 through #5 were also submitted by the appellant as comparables #5, #7, #4, #3, and #1, respectively, and are described above.² The board of review comparables have improvement assessments ranging from \$274,499 to \$310,428 or from \$37.61 to \$41.93 per square foot of living area.

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 record contains a total of seven equity comparables including five common comparables. The Board gave less weight to appellant's comparables #2, #4, #5, and #6, which includes two common comparables, based on their significantly differing dwelling sizes when compared to the subject dwelling. The Board finds the best evidence of equity in assessment to be appellant's comparables #1, #3, and #7, which are the same properties as board of review comparables #5, #4, and #2, respectively. These comparables are more similar in dwelling size to the subject dwelling and are also similar to the subject in location, design, and some features. However, appellant's comparable #3/board of review comparable #4 has an inground swimming pool which the subject property lacks. Furthermore, each comparable is older in age, has a smaller basement, and has a lesser number of fireplaces relative to the subject dwelling, thus suggesting that adjustments to the comparables are necessary in order to make them more equivalent to the subject. The best comparables in the record have improvement assessments that range from \$274,499 to \$289,472 or from \$37.61 to \$38.88 per square foot of living area. The subject's

² The board of review reported that comparables #1, #3, and #4 each have an inground swimming pool.

improvement assessment of \$310,339 or \$41.74 per square foot of living area falls above the range established by the best comparables in this record. However, when considering upward adjustments to the comparables to account for their older ages, smaller basement areas, lesser number of fireplaces, and two comparables with smaller dwelling sizes relative to the subject, the Board finds that the subject's slightly higher improvement assessment relative to the best comparables in this record appears logical and supported, particularly when considering the subject's finished basement area as described in the MLS sheet. Based on this record, and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject's improvement is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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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