



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

APPELLANT: Matthew Kurland
DOCKET NO.: 22-01886.001-R-1
PARCEL NO.: 11-02-401-084

The parties of record before the Property Tax Appeal Board are Matthew Kurland, 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: \$68,569
IMPR.: \$155,148
TOTAL: \$223,717

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 and wood siding exterior construction with 3,234 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 694 square foot garage. The property has an approximately 24,040 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject and within .33 of a mile from the subject property. The comparables have sites that range in size from 22,479 to 26,876 square feet of land area. The comparables are improved with 2-story dwellings of frame, brick or brick and frame exterior construction that range in size from 2,954 to 3,744 square feet of living area that that were built from 1996 to 2000. The appellant reported that each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 546 to 651 square feet of

building area. Comparable #5 has an inground swimming pool. The comparables sold from July to September 2020 for prices ranging from \$580,000 to \$663,750 or from \$165.68 to \$208.19 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,717. The subject's assessment reflects a market value of \$671,218 or \$207.55 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.33% as determined by the Illinois Department of Revenue.¹

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables are located in the same assessment neighborhood code as the subject and within .37 of a mile from the subject property. The comparables have sites that range in size from 22,690 to 29,900 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,970 to 3,386 square feet of living area that were built from 1996 to 2000. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 630 to 795 square feet of building area. The comparable sold from July to September 2022 for prices ranging from \$770,000 to \$850,000 or from \$227.41 to \$270.71 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their sale dates occurring in 2020, less proximate in time to the January 1, 2022, assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the board of review's comparables. The Board finds that these comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, design, age, dwelling size, and features. The comparables sold from July to September 2022 for prices ranging from \$770,000 to \$850,000 or from \$227.41 to \$270.71 per square foot of living area, including land. The subject's assessment

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

reflects a market value of \$671,218 or \$207.55 per square foot of living area, including land, which falls below the range of the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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: January 16, 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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