



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

APPELLANT: Kevin Kueny
DOCKET NO.: 22-02014.001-R-1
PARCEL NO.: 07-08-101-005

The parties of record before the Property Tax Appeal Board are Kevin Kueny, 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: \$25,642
IMPR.: \$130,317
TOTAL: \$155,959

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 two-story dwelling with wood siding exterior construction containing 2,988 square feet of living area. The dwelling was built in 1990. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 759 square feet of building area. The property has a 25,104 square foot site located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of wood frame construction that range in size from 2,592 to 2,891 square feet of living area. The homes were built in 1992 and 1993. Each comparable has a basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a garage with either 462 or 651 square feet of building area. These properties have sites ranging in size from 25,182 to 26,110 square feet of land area.

The comparables are located in the same neighborhood, along the same street, and within .26 of a mile of the subject property. The sales occurred from January 2021 to January 2022 for prices ranging from \$342,500 to \$402,500 or from \$119.46 to \$155.29 per square foot of living areas, including land. The appellant requested the subject's total assessment be reduced to \$132,455.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,959. The subject's assessment reflects a market value of \$467,924 or \$156.60 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with 1.5-story or 2-story dwellings of wood siding exterior construction that range in size from 2,867 to 3,408 square feet of living area. The homes were built from 1989 to 1997. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces, 2½ to 4½ bathrooms, and an attached garage ranging in size from 651 to 874 square feet of building area. These properties have sites ranging in size from 26,070 to 40,630 square feet of land area. The comparables are in the same neighborhood as the subject property and from approximately .11 to .22 of a mile from the subject. Comparables #1 through #4 are located along the same street and within one block of the subject. The sales occurred from June 2021 to June 2022 for prices ranging from \$540,000 to \$610,000 or from \$171.65 to \$212.77 per square foot of living area, including land.

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.

Of the eight comparable sales submitted by the parties, the Board gives less weight to appellant's comparable sale #3 and board of review comparable sale #4 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 as well as board of review comparable sales #1, #2, #3 and #5. These properties are relatively similar to the subject in dwelling age and size. Each of the board of review comparables has finished basement area whereas the subject has an unfinished basement suggesting each would require a downward adjustment to make them more equivalent to the subject. Additionally, appellant's comparable #1 and board of review comparables #1, #2 and #3 have one or two additional bathrooms than the subject, indicating that downward adjustments to these comparables would be proper. Finally, board of review comparables #2 and #5 have one or two additional fireplaces than the subject and comparables #1 and #2 have larger sites than the

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

subject, again indicating downward adjustments to these comparables for these characteristics would be needed. These six similar comparables sold for prices ranging from \$342,500 to \$610,000 or from \$119.46 to \$212.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$467,924 or \$156.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is below each of the board of review comparable sales and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property is correct 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:

April 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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