



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

APPELLANT: Mary Kilcoyne  
DOCKET NO.: 22-02527.001-R-1  
PARCEL NO.: 06-02-204-016

The parties of record before the Property Tax Appeal Board are Mary Kilcoyne, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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:** \$4,399  
**IMPR.:** \$45,398  
**TOTAL:** \$49,797

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 1-story dwelling of wood siding exterior construction with 1,232 square feet of living area. The dwelling was constructed in 1956. Features of the home include a crawl space foundation, central air conditioning, and a 528 square foot garage. The property has a 19,660 square foot site and is 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 four equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 1-story dwellings of wood siding exterior construction ranging in size from 1,092 to 1,280 square feet of living area. The dwellings were built from 1953 to 1956. One comparable has central air conditioning. One comparable has a fireplace. One comparable

has a 576 square foot garage. The comparables have improvement assessments ranging from \$31,801 to \$36,476 or from \$24.84 to \$33.40 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 \$49,797. The subject property has an improvement assessment of \$45,398 or \$36.85 per square foot of living area.

In response to the appeal, the board of review noted on the appellant's grid analysis that three of the comparables lack a garage. The board of review also noted appellant's comparables #1 and #2 were reduced to their most recent sale and the subject was rehabbed in 2017.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 1-story dwellings of wood siding exterior construction ranging in size from 1,104 to 1,248 square feet of living area. The dwellings were built from 1950 to 1959 and have crawl space foundations. Five comparables have central air conditioning. Two comparables each have one fireplace. Nine comparables each have a garage ranging in size from 240 to 528 square feet of building area. The comparables have improvement assessments ranging from \$40,718 to \$46,113 or from \$35.97 to \$37.81 per square foot of living area. Based on this evidence the board of review requested no change to the subject's assessment.

### **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 parties submitted 14 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #1, #2, #3, #6, #8, and #9 which lack a garage and/or central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #4, #5, #7, and #10 which overall are most similar to the subject location, dwelling size, age and features. These comparables have improvement assessments that range from \$42,127 to \$44,684 or from \$36.27 to \$37.75 per square foot of living area. The subject's improvement assessment of \$45,398 or \$36.85 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis but slightly above on an overall basis. The subject's slightly higher improvement assessment is logical when considering the subject has a slightly larger dwelling size and/or a slightly larger garage size than best comparables in the record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. 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: 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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