



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

APPELLANT: Douglas Kamman  
DOCKET NO.: 23-00540.001-R-1  
PARCEL NO.: 02-18-301-014

The parties of record before the Property Tax Appeal Board are Douglas Kamman, 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:** \$10,355  
**IMPR.:** \$124,123  
**TOTAL:** \$134,478

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matter**

This appeal was filed on January 22, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #4 through #12 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1, #2 and #3 in the additional grid are duplicates of the Sec. V data].

**Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction with 3,088 square feet of living area. The home was built in 1998 and is approximately 25 years old. Features include a basement with finished area, central air conditioning, 2.5 bathrooms, two

fireplaces and a 620 square foot garage. The property has a 12,166 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The properties are each located in the same neighborhood code as the subject and within .12 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction that are either 26 or 28 years old. The comparables range in size from 2,640 to 2,960 square feet of living area. Features include a basement, central air conditioning, 2.5 or 3.5 bathrooms, a fireplace and a garage ranging in size from 440 to 710 square feet of building area. The comparables have improvement assessments ranging from \$109,048 to \$116,436 or from \$36.84 to \$44.10 per square foot of living area. Based on this evidence and despite the fact that the subject's improvement assessment on a per-square-foot of living area basis falls within the range of the appellant's own comparable properties, the appellant requested a reduced improvement assessment of \$114,626 or \$37.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,478. The subject property has an improvement assessment of \$124,123 or \$40.20 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the Antioch Township Assessor Lee D. Perry submitted a memorandum, property record card and information on four equity comparables.

In rebuttal, the assessor's memorandum reported the appellant's evidentiary submission failed to depict 798 square feet of finished basement area in the subject dwelling. The assessor further asserted, without the finished basement area, the subject's assessment would have been \$37.55 per square foot of living area. The assessor further highlighted that appellant's comparables #1 and #2 have more finished basement area than the subject and appellant's comparable #1 has an additional full bathroom supporting its higher per-square-foot improvement assessment as compared to the subject.

The four board of review equity comparables are each located in the same neighborhood code as the subject and within .59 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction that range in age from 25 to 31 years old. The comparables range in size from 2,920 to 3,056 square feet of living area. Features include a basement with more than 1,000 square feet of finished area, central air conditioning, 2.5 or 3.5 bathrooms, one fireplace and either a 400 or a 680 square foot garage. The comparables have improvement assessments ranging from \$117,835 to \$126,166 or from \$39.86 to \$42.52 per square foot of living area. Based on the foregoing evidence and argument, the board of review requested confirmation of 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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3 which lacks finished basement area, a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as the board of review comparables which present varying degrees of similarity to the subject. Adjustments to these comparables are necessary for a superior number of bathrooms and/or superior finished basement area when compared to the subject dwelling. These comparables have improvement assessments ranging from \$112,752 to \$126,166 or from \$39.86 to \$44.10 per square foot of living area. The subject's improvement assessment of \$124,123 or \$40.20 per square foot of living area falls within the range established by the best comparables in this record and appears to be logical after considering adjustments for differences in age, bathroom count, dwelling size, finished basement area and/or other amenities when compared to the subject. 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: \_\_\_\_\_

August 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

AGENCY

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