



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

APPELLANT: Kyle Burnette
DOCKET NO.: 23-00574.001-R-1
PARCEL NO.: 02-23-302-009

The parties of record before the Property Tax Appeal Board are Kyle Burnette, 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: \$13,575
IMPR.: \$141,256
TOTAL: \$154,831

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.

Findings of Fact

The subject property consists of a two-story dwelling of wood siding exterior construction with 4,180 square feet of living area. The dwelling was built in 2007 and is approximately 16 years old. Features of the home include an unfinished basement, 3½ bathrooms, central air conditioning, a fireplace and a 640 square foot garage. The property has an 11,072 square foot site and is located in Antioch, Antioch 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 located in the same neighborhood code and within .87 of a mile from the subject. The parcels range in size from 7,797 to 11,086 square feet of land area which are each improved with a two-story dwelling of wood siding exterior construction. The dwellings are either 18 or 19 years old and range in size from 3,448 to 3,867 square feet of living area. Each comparable has an unfinished basement, 2½ bathrooms,

central air conditioning, a fireplace and a garage ranging in size from 640 to 702 square feet of building area. In a brief, appellant's counsel acknowledged that two of these garages are larger than the subject's garage. The comparables sold in April and August 2021 for prices ranging from \$365,000 to \$470,000 or from \$96.97 to \$136.31 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$143,499 which would reflect a market value of approximately \$430,540 or \$103.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,831. The subject's assessment reflects a market value of \$464,539 or \$111.13 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

With a memorandum prepared by the Antioch Township Assessor's Office, the board of review contends that appellant's comparables each have one less full bathroom and a smaller basement than the subject. The subject's property record card indicates the subject lacks finished basement area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales, where comparable #2 is the same property as appellant's comparable #3 but reported with an additional full bathroom and finished basement area.² Four comparables are in the same neighborhood code as the subject and where all comparables are located within .56 of a mile from the subject. The parcels range in size from 8,438 to 11,086 square feet of land area which are each improved with a two-story dwelling of wood or vinyl siding exterior construction. The dwellings range in age from 4 to 19 years old and range in size from 3,027 to 4,294 square feet of living area. Each comparable has a basement, three of which have finished area. Comparables #1 and #4 have five and four full bathrooms, respectively, and comparables #2 and #3 have 3½ and 2½ bathrooms, respectively. Features include central air conditioning, from one to three fireplaces and a garage ranging in size from 420 to 696 square feet of building area. The comparables sold from March 2021 to March 2023 for prices ranging from \$425,000 to \$470,000 or from \$103.63 to \$150.31 per square foot of living area, including land. Based on this evidence and argument, 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

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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

² Although neither party submitted property record cards or other documentation to support their respective descriptions of the bathroom and basement features of the comparables, the Board finds that appellant also did not refute the descriptive data in rebuttal.

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 six comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 due to its newer age and significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, none of which are particularly similar to the subject except for location, design and age. The appellant's comparable sales and board of review comparable sales #1, #2 and #4, which includes the parties' common comparable, present varying degrees of similarity in bathroom count, dwelling size, basement finish and/or garage size when compared to the subject. Except for board of review comparable #1, these comparables necessitate upward adjustments for their smaller dwelling sizes then compared to the subject. The common comparable along with board of review comparables #1 and #4 each require downward adjustments for their finished basement area. Varying adjustments are also necessary for differences in bathroom and fireplace count when compared to the subject. Nevertheless, these most similar comparables sold for prices ranging from \$365,000 to \$470,000 or from \$96.97 to \$136.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$464,539 or \$111.13 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be logical given the numerous adjustments necessary to both parties' comparables for differences in bathroom count, dwelling size, finished basement area and/or other characteristics. Based on this evidence, the Board finds the appellant did not establish a reduction in the subject's assessment by a preponderance of the evidence and a reduction in assessment is not justified on grounds of overvaluation.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kyle Burnette, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085