



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

APPELLANT: Matthew Kuhlman
DOCKET NO.: 23-00667.001-R-1
PARCEL NO.: 06-22-201-020

The parties of record before the Property Tax Appeal Board are Matthew Kuhlman, 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: \$22,455
IMPR.: \$122,007
TOTAL: \$144,462

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 is improved with a two-story dwelling of vinyl siding exterior construction containing 3,596 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace, 4½ bathrooms, and an attached garage with 483 square feet of building area.¹ The property has a 12,454 square foot site located in Grayslake, Avon 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 composed of two-story dwellings that

¹ The board of review submitted a copy of the subject's property record card describing the home as having a full basement partially finished with a 1,097 square foot recreation room, which was not refuted by the appellant in rebuttal.

range in size from 3,078 to 3,385 square feet of living area. The dwellings are 26 or 27 years old. Each home has a basement, central air conditioning, one fireplace, 2½ to 3½ bathrooms, and a garage ranging in size from 420 to 749 square feet of building area. The comparables have sites ranging in size from 9,374 to 11,678 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .52 to .69 of a mile from the subject property. The comparables sold from May 2021 to December 2022 for prices ranging from \$360,000 to \$375,000 or from \$110.78 to \$118.58 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$134,237.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,462. The subject's assessment reflects a market value of \$433,429 or \$120.53 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with board of review comparable #3 being the same property as appellant's comparable sale #3. The comparables are improved with two-story dwellings with vinyl siding exterior construction that have either 3,060 or 3,078 square feet of living area. The homes range in age from 24 to 27 years old. Each property has a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a garage with either 462 or 484 square feet of building area. The comparables have sites ranging in size from 10,398 to 12,449 square feet of land area. Each property has the same assessment neighborhood code as the subject and are located from approximately .49 to .66 of a mile from the subject property. The sales occurred from January 2022 to June 2023 for prices ranging from \$365,000 to \$405,000 or from \$118.58 to \$132.35 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.

The parties submitted information on five comparable sales with one comparable being a duplicate. The Board gives less weight to appellant's comparable sale #1 as this sale was less proximate in time to the assessment date than the remaining sales in this record. The four remaining comparables are smaller than the subject dwelling, have unfinished basements unlike the subject property, and have fewer bathrooms than the subject, indicating that each comparable

² 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 2023.

would require an upward adjustment to make the property more equivalent to the subject property. These four comparables sold for prices ranging from \$360,000 to \$405,000 or from \$115.35 to \$132.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$433,429 or \$120.53 per square foot of living area, including land, which is above the total price range but within the range on a per square foot of living area basis as established by the four best comparable sales in this record. The subject's overall higher value is justified considering the property's larger dwelling size and superior features in relation to these four sales. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: _____

October 15, 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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