



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

APPELLANT: Robert Kaye
DOCKET NO.: 23-01054.001-R-1
PARCEL NO.: 06-08-307-074

The parties of record before the Property Tax Appeal Board are Robert Kaye, 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: \$11,718
IMPR.: \$80,394
TOTAL: \$92,112

Subject only to the State multiplier as applicable.

Preliminary Matter

This appeal was filed on January 26, 2024 by counsel using the Board’s Electronic Filing Portal (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 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 through #9 in the additional grid are duplicates of the Sec. V data].

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 2-story dwelling of wood siding exterior construction with 1,874 square feet of living area. The dwelling was built in 2003 and is approximately 20 years

old. Features of the home include a walkout basement with finished area,¹ central air conditioning, and a garage with 400 square feet of building area. The property has an approximately 7,841 square foot site and is located in Round Lake Heights, 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 nine equity comparables subject located in the subject's assessment neighborhood and within 0.37 of a mile from the subject. The comparables are improved with 2-story dwellings of wood frame exterior construction with either 1,856 or 1,874 square feet of living area. The homes are either 22 or 23 years old. Each dwelling has an unfinished basement and a garage with either 400 or 440 square feet of building area. One comparable has central air conditioning. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$71,188 to \$72,928 or from \$38.31 to \$39.28 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$72,711 or \$38.80 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 \$92,112. The subject property has an improvement assessment of \$80,394 or \$42.90 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the subject's assessment neighborhood and within 0.08 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,750 to 1,874 square feet of living area. The homes are each 21 years old. Each comparable has a partially finished basement, central air conditioning, and a garage with 400 square feet of building area. One comparable has one fireplace. The comparables have improvement assessments ranging from \$76,020 to \$82,321 or of either \$43.44 or \$43.93 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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.

¹ The best description of the subject's basement was found in the property record card presented by the board of review which was unrefuted by the appellant in rebuttal.

The parties submitted a total of thirteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables which are reported to lack basement finish, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are overall more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$76,020 to \$82,321 or of either \$43.44 or \$43.93 per square foot of living area. The subject's improvement assessment of \$80,394 or \$42.90 per square foot of living area falls within the range established by the most similar comparables in this record on an overall basis and below these comparables on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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:

November 19, 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

Robert Kaye, 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