



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

APPELLANT: Jeffrey Koebel  
DOCKET NO.: 23-01771.001-R-1  
PARCEL NO.: 14-21-411-025

The parties of record before the Property Tax Appeal Board are Jeffrey Koebel, 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:** \$25,116  
**IMPR.:** \$94,722  
**TOTAL:** \$119,838

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 30, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code §1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #1 and #2 contained in set #1 and comparable #5 contained in set #2 of additional grid analyses, but not in the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [appellant's comparables #1 through #9, set forth again in the additional grids, are merely duplicates of the Sec. V data]. (See also, 86 Ill.Admin.Code §1910.80)

**Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction with 1,484 square feet of living area. The dwelling was constructed in 1986 and is approximately 38 years

old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 400 square foot garage. The property has an 8,694 square foot site and is located in Lake Zurich, Ela 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 nine equity comparables in the Section V grid analysis. The properties are located in the same neighborhood code as the subject and within 0.45 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction. The homes range in age from 37 to 39 years old and contain either 1,680 or 1,704 square feet of living area. Features include unfinished basements, central air conditioning, and a 460 square foot garage. Three of the homes feature a fireplace. The comparables have improvement assessments ranging from \$99,504 to \$102,016 or from \$58.39 to \$59.87 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$88,164 or \$59.41 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 \$119,838. The subject property has an improvement assessment of \$94,722 or \$63.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables. The properties are located in the same neighborhood code as the subject and within 0.54 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction. The homes were built in 1986 or 1987 and range in size from 1,484 to 1,544 square feet of living area. Features include unfinished basements, central air conditioning, and a 400 square foot garage. Eight of the homes feature a fireplace. The comparables have improvement assessments ranging from \$95,143 to \$99,704 or from \$63.96 to \$64.80 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 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 eighteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which are less similar to the subject in dwelling and garage sizes than the board of review comparables.

The Board finds the best evidence of assessment equity to be the board of review comparables which are identical or very similar to the subject in location, design, dwelling size, age, garage size and other features. These comparables have improvement assessments ranging from \$95,143 to \$96,611 or from \$63.96 to \$64.80 per square foot of living area. The subject's improvement assessment of \$94,722 or \$63.83 per square foot of living area falls below the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the best comparables when compared to 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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

APPELLANT

Jeffrey Koebel, 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