



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

APPELLANT: Ceylan Kaya
DOCKET NO.: 23-01849.001-R-1
PARCEL NO.: 15-18-203-002

The parties of record before the Property Tax Appeal Board are Ceylan Kaya, 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: \$49,020
IMPR.: \$169,757
TOTAL: \$218,777

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 frame exterior construction containing 3,198 square feet of living area. The dwelling was built in 1988 and is approximate 35 years old. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces, four full bathrooms, two half-bathrooms, and an attached garage with 1,056 square feet of building area. The property has a 43,560 square foot site located in Long Grove, Vernon Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables improved with two-story dwellings of frame or brick and frame exterior

construction that range in size from 2,927 to 3,620 square feet of living area.¹ The homes range in age from 34 to 38 years old. Each comparable has a basement with six having finished area, central air conditioning, one fireplace, 2½ to 3½ bathrooms, and a garage ranging in size from 660 to 2,068 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .06 to .73 of a mile from the subject. These properties have improvement assessments ranging from \$131,919 to \$178,659 or from \$37.52 to \$55.58 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$157,352.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,777. The subject property has an improvement assessment of \$169,757 or \$53.08 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of frame or brick exterior construction that range in size from 3,083 to 3,536 square feet of living area. The homes were built in 1987 and 1988. Each property has a basement with finished area, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a garage ranging in size from 626 to 866 square feet of building area. The homes have the same assessment neighborhood code as the subject property and are located from approximately .19 to .32 of a mile from the subject. Their improvement assessments range from \$151,071 to \$184,386 or from \$49.00 to \$52.15 per square foot of living area.

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 information on twelve assessment equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #2, #4, #5, #6 and #9 due to differences from the subject in dwelling size and/or the lack of finished basement area. The Board gives less weight to board of review comparable #3 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, #7 and #8 as well as board of review comparables #1 and #2. These properties have homes that range in size from 2,927 to 3,431 square feet of living area with varying degrees of likeness to the subject in features. Each of these comparables has one less fireplace than the subject, fewer bathrooms than the subject, and less finished basement area than the subject, necessitating upward adjustments to make the comparables more equivalent to the subject for these features. Additionally, five of the comparables have smaller garages than

¹ The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional comparables will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

the subject suggesting upward adjustments to these comparables would be appropriate. Conversely, appellant's comparable #7 has a significantly larger garage than the subject requiring a downward adjustment to make this comparable more equal to the subject for this feature. These comparables have improvement assessments that range from \$144,376 to \$163,030 or from \$42.08 to \$55.58 per square foot of living area. The subject's improvement assessment of \$169,757 or \$53.08 per square foot of living area falls above overall range of the improvement assessments but within the range on a per square foot of living area basis as established by the best comparables in this record. The Board finds the subject's overall higher improvement assessment is appropriate given the subject's superior features in relation to these comparables. 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: _____

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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