



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

APPELLANT: Mary Ann Kiehl  
DOCKET NO.: 23-01896.001-R-1  
PARCEL NO.: 16-04-406-023

The parties of record before the Property Tax Appeal Board are Mary Ann Kiehl, 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:** \$98,849  
**IMPR.:** \$151,284  
**TOTAL:** \$250,133

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 2-story dwelling of brick exterior construction with 2,620 square feet of living area. The dwelling was built in 1960 and is approximately 63 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a garage with 576 square feet of building area. The property is located in Lake Forest, West Deerfield 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 located in the subject's assessment neighborhood and within 0.68 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size from 2,496 to 2,706 square feet of living area. The homes are from 60 to 63 years old. The appellant reports three homes each have a basement, with one of these having finished area, and six homes are

each reported to lack a basement foundation, with one these having finished area. Each dwelling has one fireplace and a garage that ranges in size from 462 to 650 square feet of building area. Eight comparables each have central air conditioning. The comparables have improvement assessments ranging from \$125,618 to \$143,759 or from \$49.68 to \$53.59 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$137,668 or \$52.55 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 \$250,133. The subject property has an improvement assessment of \$151,284 or \$57.74 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 located in the subject's assessment neighborhood and within 0.56 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 2,637 to 2,675 square feet of living area. The homes are from 58 to 62 years old. Each home has a basement with finished area, central air conditioning, either one or two fireplaces, and a garage that ranges in size from 528 to 538 square feet of building area. The comparables have improvement assessments ranging from \$151,878 to \$168,188 or from \$57.59 to \$63.30 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.

The parties submitted a total of twelve suggested equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2, and #4 through #9 which differ from the subject in basement finish or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review comparables which are overall more similar to the subject in location, age, dwelling size, basement finish, and other features. These comparables have improvement assessments ranging from \$143,657 to \$168,188 or from \$53.09 to \$63.30 per square foot of living area. The subject's improvement assessment of \$151,284 or \$57.74 per square foot of living area falls within the range established by the best comparables in this record. 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

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