



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

APPELLANT: Louis Claps
DOCKET NO.: 23-01910.001-R-2
PARCEL NO.: 16-07-105-025

The parties of record before the Property Tax Appeal Board are Louis Claps, 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: \$110,089
IMPR.: \$187,859
TOTAL: \$297,948

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 3,475 square feet of living area. The dwelling was built in 1998 and is approximately 25 years old. Features of the home include a basement, central air conditioning, three fireplaces on one stack, and an 889 square foot garage. The property has an approximately 24,974 square foot site and 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 within 0.43 of a mile from the subject, eight of which are also located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story homes ranging in size from 3,126 to 3,930 square feet of living area. The homes range from 23 to 64 years old. Three comparables are each reported to have a basement, one of

which has finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 483 to 1,203 square feet of building area. The comparables have improvement assessments ranging from \$111,406 to \$248,268 or from \$35.10 to \$76.77 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$168,260 or \$48.42 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 \$297,948. The subject property has an improvement assessment of \$187,859 or \$54.06 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 within 0.43 of a mile from the subject and are within the same assessment neighborhood code as the subject property. The comparables are improved with 1.75-story or 2-story homes of brick exterior construction ranging in size from 3,520 to 4,212 square feet of living area. The dwellings range from 20 to 37 years old. The homes each have a basement, three of which have finished area. Each comparable has central air conditioning, from two to four fireplaces, and a garage that ranges in size from 600 to 816 square feet of building area. Comparable #1 has an asphalt tennis court. The comparables have improvement assessments ranging from \$203,703 to \$261,887 or from \$51.83 to \$69.34 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property'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 record contains a total of thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 through #9 as well as board of review comparables #1, #3, and #4 due to substantial differences from the subject in age or dwelling size. Additionally, the appellant's comparables #2 through #7 are each reported to lack basement finish, which is a feature of the subject, and board of review comparable #1 has a tennis court, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 as well as board of review comparable #2 which are similar to the subject in location, dwelling size, age, and most features. However, board of review comparable #2 has basement finish, unlike the subject, suggesting a downward adjustment for this difference would be necessary to make it more equivalent to the subject. Nevertheless, these comparables have improvement assessments of \$244,076 and \$248,268 or \$69.34 and \$76.77 per square foot of living area. The subject's

improvement assessment of \$187,859 or \$54.06 per square foot of living area falls below the two best comparables in this record. Based on this record and after considering appropriate adjustments to the two best comparables for differences from the subject, including but not limited to basement finish, 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: _____

January 21, 2025



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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