



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

APPELLANT: Ryan Kehoe
DOCKET NO.: 23-01924.001-R-2
PARCEL NO.: 16-09-204-008

The parties of record before the Property Tax Appeal Board are Ryan Kehoe, 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 **A Reduction** 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: \$89,523
IMPR.: \$148,068
TOTAL: \$237,591

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 2,888 square feet of living area. The dwelling was built in 1961 and is approximately 62 years old. Features of the home include a basement, central air conditioning, one fireplace, and a garage with 420 square feet of building area. The property has an approximately 25,220 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 in the subject's assessment neighborhood and within 0.38 of a mile from the subject. The comparables are improved with 2-story dwellings ranging from 2,796 to 3,032 square feet of living area. The homes range from 60 to 63 years old. Four comparables each are reported to have a basement. Comparables #5 and #6 are each reported to have 307 and 572

square feet of finished area, respectively, despite comparable #6 being reported to have “0” square feet of basement area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 420 to 664 square feet of building area. The comparables have improvement assessments ranging from \$139,641 to \$156,763 or from \$49.01 to \$51.70 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$14,684 or \$5.08 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 \$252,358. The subject property has an improvement assessment of \$162,835 or \$56.38 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 subject located in the subject’s assessment neighborhood and within 0.50 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or aluminum siding exterior construction ranging in size from 2,614 to 2,986 square feet of living area. The homes range from 52 to 61 years old. Each dwelling has a basement, three of which have finished area. Each comparable has central air conditioning, either one or two fireplaces, and a garage that ranges in size from 504 to 588 square feet of building area. The comparables have improvement assessments ranging from \$148,634 to \$169,687 or from \$56.71 to \$57.26 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of thirteen comparables to support their respective positions. The Board gives less weight to the appellant’s comparables #3 and #5 through #9 as well as board of review comparables #2, #3, and #4 which are reported to lack a basement foundation and/or have basement finish, a feature the subject lacks. The Board also gives less weight to board of review comparable #1 which has a 2017 sale date occurring less proximate in time to the subject’s January 1, 2023 assessment date at issue given the other comparable sales available in this record.

The Board finds the best evidence of assessment equity to be the appellant’s comparables #1, #2 and #4 which are overall more similar to the subject in location, design, age, dwelling size, and other features. These three comparables have improvement assessments ranging from \$143,881 to \$156,763 or from \$49.01 to \$51.70 per square foot of living area. The subject's improvement assessment of \$162,835 or \$56.38 per square foot of living area falls above the range established by the best comparables in this record and is excessive. Based on this evidence and after considering adjustments to the best comparables for differences from the subject property, the

Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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

APPELLANT

Ryan Kehoe, 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