



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

APPELLANT: Barbara Kagan
DOCKET NO.: 23-01927.001-R-1
PARCEL NO.: 16-10-302-012

The parties of record before the Property Tax Appeal Board are Barbara Kagan, 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: \$48,214
IMPR.: \$100,987
TOTAL: \$149,201

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 1-story, ranch style dwelling of brick exterior construction with 1,334 square feet of living area. The dwelling was built in 1954 and is approximately 69 years old. The subject has an effective age of 1970 due to remodeling in 2001. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 304 square foot carport.¹ The property has an approximately 12,394 square foot site and is located in Highland Park, Moraine 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 subject located in the subject's assessment neighborhood and within 0.66 of a mile

¹ Property characteristics not disclosed by the appellant were gleaned from the property record card presented by the board of review, including a schematic drawing, which was unrefuted by the appellant.

from the subject. The comparables are improved with 1-story dwellings ranging in size from 1,288 to 1,378 square feet of living area. The homes are either 68 or 70 years old. The comparables each have a basement, four of which have finished area. Six comparables each have central air conditioning. Each comparable has one fireplace and a garage that ranges in size from 304 to 437 square feet of building area. The comparables have improvement assessments ranging from \$82,326 to \$92,168 or from \$62.25 to \$66.89 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,201. The subject property has an improvement assessment of \$100,987 or \$75.70 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 0.37 of a mile from the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,160 to 1,358 square feet of living area. The homes are either 68 or 69 years old. Each comparable has a basement with finished area, central air conditioning, and a garage that ranges in size from 374 to 644 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$96,612 to \$118,149 or from \$81.09 to \$87.00 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 thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1, #2, #3, #5, #6, #8, and #9, as well as board of review comparables #2 and #4 which are less similar to the subject in dwelling size than other comparables in this record and/or lack basement finish, which is a feature of the subject. The Board gives greater weight to the parties' four remaining comparables which are identical to the subject in dwelling size with varying degrees of similarity in other features. These comparables have improvement assessments ranging from \$87,675 to \$108,741 or from \$65.72 to \$81.51 per square foot of living area. The subject's improvement assessment of \$100,987 or \$75.70 per square foot of living area falls within the range established by the best comparables in this record. 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: _____

February 18, 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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