



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

APPELLANT: Michael Klein
DOCKET NO.: 23-01935.001-R-1
PARCEL NO.: 16-15-419-071

The parties of record before the Property Tax Appeal Board are Michael Klein, 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: \$32,127
IMPR.: \$78,634
TOTAL: \$110,761

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 1.5-story dwelling of brick exterior construction with 1,656 square feet of living area. The dwelling was constructed in 1923, is approximately 100 years old, and has an effective age of 1973. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 704 square foot garage. The property has an approximately 7,636 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity as 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 same neighborhood code as the subject and within 0.71 of a mile from the subject. The comparables are improved with 1.5-story homes ranging in size from 1,584 to 2,239 square feet of living area. The homes are from 74 to 104 years old. Each comparable has a basement,

one of which has finished area. Three comparables each have central air conditioning. Four comparables each have one fireplace. Eight comparables each have a garage that ranges in size from 360 to 600 square feet of building area. The comparables have improvement assessments ranging from \$57,341 to \$117,010 or from \$32.99 to \$52.26 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$71,705 or \$43.30 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 \$110,761. The subject property has an improvement assessment of \$78,634 or \$47.48 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables, where board of review comparables #2 and #3 are the same properties as the appellant's comparables #7 and #3, respectively. The comparables are located in the same neighborhood code as the subject and within 0.56 of a mile from the subject. The comparables are improved with 1.5-story homes of brick or wood siding exterior construction ranging in size from 1,695 to 1,703 square feet of living area. The homes are from 73 to 93 years old. Each comparable has an unfinished basement and a garage ranging in size from 552 to 576 square feet of building area. One comparable has central air conditioning. One comparable has one fireplace. The comparables have improvement assessments ranging from \$82,451 to \$83,451 or from \$48.42 to \$49.06 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 ten equity comparables, two of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3/ board of review comparable #3 and board of review comparable #1 as these three dwellings are each significantly newer in age than the subject. The Board gives less weight to the appellant's comparable #5 which is a significantly larger home than the subject, has basement finish, unlike the subject, as well as lacking a garage, which is a feature of the subject. The Board also gives diminished weight to the appellant's comparable #9 which has a substantially lower improvement assessment than any of the other properties in the record, thus making this comparable an outlier.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4, #6, #7, and #8 as well as board of review comparable #2 which includes one of the common comparables. These comparables are similar to the subject in location, design, age, dwelling

size, and some features. Four of these comparables lack central air conditioning and three comparables lack a fireplace, both features of the subject, suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$70,833 to \$83,451 or from \$42.62 to \$49.06 per square foot of living area. The subject's improvement assessment of \$78,634 or \$47.48 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence and after considering adjustments to the best comparables for differences from the subject property, 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

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

APPELLANT

Michael Klein, 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