



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

APPELLANT: Robert Kell
DOCKET NO.: 23-02026.001-R-1
PARCEL NO.: 13-12-403-021

The parties of record before the Property Tax Appeal Board are Robert Kell, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$46,980
IMPR.: \$200,618
TOTAL: \$247,598

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 4,171 square feet of living area.¹ The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, three fireplaces and an 875 square foot garage. The property has a 40,394 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .65 of a mile from the subject. The comparables have sites ranging in size from 40,347 to 64,243 square feet of land area and are improved with 2-story dwellings of frame, brick or brick and frame exterior

¹ The Board finds the best evidence of dwelling size was found in the subject's property record card presented by the board of review which contains a detailed sketch with dimensions.

construction ranging in size from 4,190 to 5,050 square feet of living area. The dwellings were built from 1989 to 1992 and have look out or walk out basements with finished area. Each home has central air conditioning, three to six fireplaces, and a garage ranging in size from 792 to 1,214 square feet of building area. The comparables sold from January 2021 to August 2022 for prices ranging from \$550,000 to \$825,000 or from \$128.47 to \$178.53 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$247,598. The subject's assessment reflects a market value of \$742,868 or \$178.10 per square foot of living area, land included, when using the statutory level of assessment.²

In response to the appeal the board of review critiqued the appellant's comparables noting comparables #1 and #5 have extremely dated interiors, comparable #2 was on the market 239 days, and comparable #3 had zero updates. The board of review provided Multiple Listing Services sheets that included exterior and interior pictures for appellant's comparable sales #1 and #5. The board of review reported appellant's comparable sale #4 was remodeled after the purchase in 2021 and then resold in November 2023 for \$1,325,000.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .75 of a mile from the subject. The comparables have sites ranging in size from 40,406 to 88,069 square feet of land area and are improved with either 1.5-story or 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,666 to 4,428 square feet of living area. The dwellings were constructed from 1988 to 1993 and have basements with finished area, one of which is look out in design. Each home has central air conditioning, one to four fireplaces, and a garage with 880 or 888 square feet of building area. The comparables sold in August 2021 or January 2022 for prices ranging from \$725,000 to \$895,000 or from \$197.76 to \$206.72 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparables sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #4 as well as board of review comparables #1 and

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

#2 which sold in 2021, less proximate in time to the January 1, 2023 assessment date than the remaining comparable sales in the record and/or were less similar in dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #5 and board of review comparable #3 which sold more proximate in time to the assessment date at issue and are similar in location, age, dwelling size, and most features. The Board finds board of review comparable #3 has significantly larger site suggesting than the subject, suggesting a downward adjustment is necessary to make it more equivalent to the subject. The comparables sold in January and August 2022 for prices of \$740,000 and \$895,000 or \$176.61 and \$202.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$742,868 or \$178.10 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is excessive 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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