



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

APPELLANT: Kevin Kallas
DOCKET NO.: 23-02191.001-R-1
PARCEL NO.: 14-32-404-002

The parties of record before the Property Tax Appeal Board are Kevin Kallas, 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: \$47,306
IMPR.: \$157,417
TOTAL: \$204,723

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 frame exterior construction with 3,182 square feet of living area. The dwelling was built in 1976. Features of the home include a basement with finished area,¹ central air conditioning, one fireplace, and a 912 square foot garage. The property has an approximately 46,783 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on September 19, 2021 for a price of \$550,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold by

¹ The best description of the subject's basement was found in the Multiple Listing Service sheet presented into evidence by the appellant which disclosed the basement is finished with a recreation room and office.

The Robert C. Hoyer Trust, and had been advertised in the Multiple Listing Service (MLS) for a period of 29 days using a realtor, Pam Jacobs of @properties Christies' International Real Estate. The appellant also submitted a copy of the PTAX-203 Real Estate Transfer Declaration which reiterated the subject had been advertised for sale. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,723. The subject's assessment reflects a market value of \$614,230 or \$193.03 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on five comparables located within 0.70 of a mile from the subject property. The comparables have sites that range in size from 36,961 to 57,320 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,352 to 2,930 square feet of living area. The homes were built from 1973 to 1978. Each comparable has an unfinished basement, central air conditioning, either one or two fireplaces, and a garage that ranges in size from 525 to 814 square feet of building area. The properties sold from January to October 2022 for prices ranging from \$550,000 to \$630,000 or from \$212.32 to \$255.10 per square foot of living area, land included. 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 appellant submitted evidence of an arm's length sale of the subject property and the board of review submitted five comparable sales for the Board's consideration. The Board gives little weight to the subject's sale which occurred in September 2021, less proximate to the January 1, 2023 assessment date than other properties in the record. The Board also gives less weight to board of review comparables #4 and #5 which are significantly smaller homes than the subject.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1, #2 and #3 which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, and most features. Each of these properties is smaller in size when compared to the subject and lack basement finish, a feature of the subject suggesting upward adjustments would be appropriate for these differences in order to make them

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.

more equivalent to the subject. These best comparables sold for prices ranging from \$555,000 to \$630,000 or from \$212.32 to \$223.26 per square foot of living area, land included. The subject's assessment reflects a market value of \$614,230 or \$193.03 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record on an overall value basis and below on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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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