



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

APPELLANT: Jonathan Kozera  
DOCKET NO.: 23-02589.001-R-1  
PARCEL NO.: 16-26-102-007

The parties of record before the Property Tax Appeal Board are Jonathan Kozera, the appellant; 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:** \$60,454  
**IMPR.:** \$57,367  
**TOTAL:** \$117,821

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 stucco exterior construction with 1,827 square feet of living area.<sup>1</sup> The home was built in 1917, is approximately 106 years old with an effective year of 1935. Features include an unfinished basement, central air conditioning, and a 480 square foot garage. The property has 9,340 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 0.2 of a mile to 1.7 miles from the subject and in a different neighborhood code than the subject. The appellant's submission included unidentified photographs of four properties. The properties have sites that range in size from 7,524 to 39,800 square feet of land area and are improved with 1-story, 1.5-

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<sup>1</sup> The best description of the subject property was found in the property record card provided by the board of review which contained information that was not disclosed or refuted by the appellant.

story or 2-story dwellings of stucco or frame exterior construction ranging in size from 1,250 to 2,550 square feet of living area. The homes are 78 to 99 years old. Two comparables each have an unfinished basement and central air conditioning, and comparable #3 lacks a basement. One comparable has a fireplace, and each comparable has a garage ranging in size from 440 to a 768 square feet of building area. The properties sold from November 2021 to December 2023 for prices of \$254,000 or \$255,000 or from \$99.61 to \$204.00 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment of \$84,915 which would reflect a market value of \$254,770 or \$139.45 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,821. The subject's assessment reflects a market value of \$353,498 or \$193.49 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal, the board of review provided MLS sheets for appellant's sales #1 and #3 in which it was disclosed the homes need to be remodeled or a new home built, and appellant's sale #1 was an older 2021 sale. Appellant's sale #1 was described as "Fix and Flip Potential" and appellant's sale #3 was described as "TEAR DOWN OR REBUILD/GUT REHAB. SOLD AS-IS." The board of review provided the Listing & Property History Report for appellant's sale #2 with a notation that "Appellant's sale #2 sold for its full list price but was on the market for one year. It was a rental property at the time of sale (tenants rented 17 years.)"

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from 0.07 to 0.65 of a mile from the subject, with one comparable having the same neighborhood code as the subject. The board of review's submission included a location map with a notation that "All four LCBOR sales are located in the subject's immediate market area within a few blocks of downtown Highland Park amenities, parks and the subject's schools." The properties have sites that range in size from 4,615 to 10,001 square feet of land area and are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,620 to 1,736 square feet of living area. The homes are 59 to 116 years old. Each comparable has a basement with one comparable having partially finished area and a garage ranging in size from 252 to 754 square feet of building area. Three comparables each have central air conditioning and a fireplace. The properties sold from October 2021 to December 2023 for prices ranging from \$370,000 to \$750,000 or from \$219.23 to \$432.03 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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

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<sup>2</sup> 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 not published figures for tax year 2023.

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 based on overvaluation is not warranted.

This record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and board of review comparable #3, which sold less proximate in time to the January 1, 2023 assessment date at issue than other sales in this record. Moreover, the appellant's comparable #1 is also considerably smaller in dwelling size to the subject dwelling. The Board also gives less weight to the appellant's sale #3 due to substantial differences in location, lot size, dwelling size, and foundation type. Furthermore, the Board gives reduced weight to the board of review sale #4 which appears to be an outlier with its considerably higher sale price relative to the board of review's other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review comparables #1 and #2 which sold more proximate in time to the assessment date and are overall more similar to the subject in location, story height, and other features. However, these comparables require upwards adjustments for smaller lot sizes, smaller dwelling sizes, smaller garage sizes and/or other features to make them more equivalent to the subject property. Conversely, the board of review comparable #2 requires downward adjustments for partially finished basement area and/or a fireplace, which are not features of the subject property. These three comparables sold from January 2022 to October 2023 for prices ranging from \$255,000 to \$544,900 or from \$169.55 to \$334.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$353,498 or \$193.49 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to best comparables for differences from the subject, the Board finds 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: \_\_\_\_\_

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

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