



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

APPELLANT: Christopher and Paul Kappes
DOCKET NO.: 23-02891.001-R-1
PARCEL NO.: 11-14-101-013

The parties of record before the Property Tax Appeal Board are Christopher and Paul Kappes, the appellants, by attorney Brianna L. Golan, of Golan Christie Taglia LLP in Chicago; 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: \$77,637
IMPR.: \$161,611
TOTAL: \$239,248

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and frame exterior construction with 3,545 square feet of living area.¹ The dwelling was built in 1978 and has an effective age of 1985. Features include a basement, central air conditioning, two fireplaces, and a garage with 542 square feet of building area. The property has an approximately 102,977 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables that are located within the same assessment neighborhood code as the subject property and within 0.47 of a mile from the subject. The comparables are improved with 2-story

¹ The Board finds the best evidence of the subject's living area was the property information sheet presented by the board of review and unrefuted by the appellant.

homes of brick exterior construction ranging in size from 2,535 to 5,325 square feet of living area. The dwellings were built from 1955 to 1968 with comparables #1 and #2 having effective ages of 1983 and 1981, respectively. Each comparable has a basement, central air conditioning, either one or two fireplaces, and either one or two garages that range in size from 440 to 1,612 square feet of building area. Comparable #2 has a tennis court and comparable #3 has a flat barn. The comparables have improvement assessments ranging from \$99,528 to \$226,185 or from \$39.26 to \$44.65 per square foot of living area. Based upon this evidence, the appellants requested the subject property's improvement assessment be reduced to \$150,209 or \$42.37 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 \$239,248. The subject property has an improvement assessment of \$161,611 or \$45.59 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 that are located within the same assessment neighborhood code as the subject property and within 0.48 of a mile from the subject. However, board of review comparables #2 and #3 are the same properties as the appellants' comparable #1 and #2, respectively.² The comparables are improved with 2-story homes of brick or frame and brick exterior construction ranging in size 2,485 to 5,319 square feet of living area. The dwellings were built from 1963 to 1987. The homes each have a basement, central air conditioning, from one to three fireplaces, and a garage that ranges in size from 484 to 1,948 square feet of building area. Comparable #3 has a tennis court, as disclosed by the appellant. The comparables have improvement assessments ranging from \$118,596 to \$226,185 or from \$42.52 to \$47.72 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparables for the Board's consideration, which includes two shared comparables. The Board gives less weight to the appellants' comparables #1 and #3 as well as board of review comparables #2 and #4, one of which is a common property, which are less similar to the subject in dwelling size than other comparables in this record.

² The board of review reports that comparable #2, a common property, has a lot size of 117,304 and living area of 5,319 square feet, while the appellants reports 117,180 square feet and 5,325 square feet, respectively. The board of review also reports that comparable #3, another common property, has a garage size of 1,592 while the appellants report it to be 1,612 square feet. The appellants also disclosed this comparable has a tennis court which was not disclosed by the board of review.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2/board of review comparable #3 and board of review comparable #2 are overall more similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in some features. The common comparable has a tennis court, unlike the subject, suggesting a downward adjustment for this difference would be necessary to make it more equivalent to the subject. These two comparables have improvement assessments of \$141,275 and \$167,129 or \$44.65 and \$46.24 per square foot of living area, respectively. The subject's improvement assessment of \$161,611 or \$45.59 per square foot of living area is bracketed by the best comparables in this record. Based on this record and after considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellants 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: _____

April 15, 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

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