



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

APPELLANT: Nagawa Kakumba
DOCKET NO.: 24-00994.001-R-1
PARCEL NO.: 16-23-410-009

The parties of record before the Property Tax Appeal Board are Nagawa Kakumba, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$54,933
IMPR.: \$114,000
TOTAL: \$168,933

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 2024 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 wood siding exterior construction with 2,342 square feet of living area. The dwelling was constructed in 1873 and has a reported effective age built of 1900 or approximate effective age of 124 years old. Features of the home include an unfinished basement, central air conditioning, and a fireplace. The property has a 6,370 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from .59 of a mile to 1.03 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of brick, wood, or stone exterior construction ranging in size from 2,266 to 2,583 square feet of living area and ranging in effective age built from 1917 to 1930. The comparables

each have an unfinished basement, central air conditioning, and a fireplace. Comparables #2 and #3 each feature a garage containing 378 square feet of building area. The comparables have improvement assessments ranging from \$98,836 to \$130,095 or from \$43.62 to \$50.37 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,900. The subject property has an improvement assessment of \$117,967 or \$50.37 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 located from .1 to .9 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of stucco or wood siding exteriors ranging in size from 2,078 to 2,676 square feet of living area and ranging in age from 98 to 113 years old. The comparables each feature an unfinished basement and one or two fireplaces. Comparables #2, #3, and #4 each have central air conditioning and a garage ranging in size from 264 to 550 square feet of building area. The comparables have improvement assessments ranging from \$112,910 to \$157,219 or from \$50.77 to \$63.91 per square foot of living area.

Conclusion of Law

The taxpayer contends improvement 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 met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The parties submitted a total of seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and #3, along with board of review comparables #2, #3, and #4 based on each of these having a garage which is not a feature of the subject property. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #1 and board of review comparable #1 as these comparables are most similar overall to the subject dwelling in location, dwelling size, and features. However, board of review comparable #1 lacks central air conditioning which is a feature of the subject property suggesting an upwards adjustment would be appropriate for this difference from the subject. Conversely, this comparable has a newer age, and an additional fireplace relative to the subject, meaning that downward adjustments to this dwelling's improvement assessment would be necessary in order to make it more equivalent to the subject. The two best comparables in the record have improvement assessments of \$112,910 and \$114,176 or \$46.45 and \$50.77 per square foot of living area. The subject's improvement assessment of \$117,967 or \$50.37 per square foot of living area is higher than that of the two

best equity comparables in the record on an overall improvement basis, and just below the high end on a price per square foot of living area basis.

Therefore, based on this record, and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject dwelling, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant established by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is 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:

April 21, 2026



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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