



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

APPELLANT: Dennis Kurz
DOCKET NO.: 24-01200.001-R-1
PARCEL NO.: 09-13-205-015

The parties of record before the Property Tax Appeal Board are Dennis Kurz, 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: \$30,610
IMPR.: \$120,498
TOTAL: \$151,108

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 two-story dwelling of vinyl siding exterior construction with 3,748 square feet of living area. The dwelling was constructed in 2004 and is approximately 20 years old. Features of the home include a basement, 2½ bathrooms, central air conditioning and a 546 square foot garage. The property has an approximately 11,330 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .25 of a mile from the subject property. The comparables are improved with two-story dwellings of vinyl siding or vinyl siding and brick exterior construction, each containing 3,748 square feet of living area. The dwellings were built in 2004 or 2005 and are 19 or 20 years

old. The comparables each have a basement, 2½ bathrooms, central air conditioning and a 546 square foot garage. Comparable #3 has a fireplace. The comparables have improvement assessments that range from \$117,987 to \$120,483 or from \$31.48 to \$32.15 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$118,936 or \$31.73 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 \$153,380. The subject has an improvement assessment of \$122,770 or \$32.76 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 have the same assessment neighborhood code as the subject property and are located within .25 of a mile from the subject property. The board of review's comparables #2 and #4 are the same properties as the appellant's comparables #2 and #4, respectively.¹ The comparables are improved with two-story dwellings of vinyl siding exterior construction, each containing 3,748 square feet of living area. The dwellings are 19 or 20 years old. The comparables each have a basement, one of which has finished area. Each comparable has 2½ or 3½ bathrooms, central air conditioning and a 546 square foot garage. Comparable #1 has a fireplace. The comparables have improvement assessments that range from \$120,076 to \$123,393 or from \$32.04 to \$32.92 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends 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 assessment is warranted.

The parties submitted a total of six comparables for the Board's consideration, as two comparables are common to both parties. The Board has given less weight to board of review comparable #3 which has a finished basement, unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's four comparables, along with board of review comparables #1, #2 and #4, which includes the two common comparables. These five comparables are similar to the subject in location, dwelling size, design, age and some features. However, the appellant's comparable #3 has a fireplace, unlike the subject and board of review comparable #1 has an additional bathroom and a fireplace, when compared to the subject, suggesting downward adjustments for these differences would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$117,987 to \$122,855 or from \$31.48 to \$32.78 per square foot of living area. The

¹ The parties differ as to the exterior construction of board of review comparable #2/appellant's comparable #2.

subject's improvement assessment of \$122,770 or \$32.76 per square foot of living area falls at the upper end of the range established by the best comparables in this record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is 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: _____

October 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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