



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

APPELLANT: Jeff Koepke  
DOCKET NO.: 24-02112.001-R-1  
PARCEL NO.: 14-26-301-017

The parties of record before the Property Tax Appeal Board are Jeff Koepke, 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:** \$56,910  
**IMPR.:** \$126,338  
**TOTAL:** \$183,248

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 one-story dwelling of frame exterior construction with 2,295 square feet of living area. The dwelling was constructed in 1972 and is approximately 52 years old. Features of the home include a 2,295 square foot walkout basement, central air conditioning, two full baths, two half baths, two fireplaces and a garage with 591 square feet of building area.<sup>1</sup> The property has an 87,375 square foot site and is located in Kildeer, Ela Township, Lake County.

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<sup>1</sup> The subject's property record card submitted by the board of review revealed the subject has a walkout basement, which was not disclosed or refuted by the appellant. Additionally, the parties differ as to the subject's bathroom count. The subject's property record card revealed the dwelling has two full baths and two half baths, which were not refuted by the appellant.

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 from .09 to .72 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or frame exterior construction ranging in size from 2,256 to 2,386 square feet of living area. The dwellings are from 46 to 56 years old. Comparables #2, #3 and #4 each have a 1,692 to a 2,020 square foot basement. Each comparable has central air conditioning, two or three full baths, one or two fireplaces and a garage ranging in size from 534 to 847 square feet of building area. Comparable #3 has an additional half bath. The comparables have improvement assessments that range from \$116,181 to \$166,530 or from \$49.46 to \$69.79 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$121,130 or \$52.78 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 \$183,248. The subject has an improvement assessment of \$126,338 or \$55.05 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located from .18 to .92 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #1. The comparables are improved with one-story dwellings of frame or brick exterior construction ranging in size from 2,080 to 2,386 square feet of living area. The dwellings were built from 1969 to 1979. Comparables #1 and #2 each have either a 2,080 or a 2,172 square foot basement, one of which is a walkout. Each comparable has central air conditioning, two or three full baths, one or two fireplaces and a garage containing 600 or 768 square feet of building area. Comparable #1 has an additional half bath, comparable #2 has a shed and comparable #3 has an office but no further descriptive data was provided. The comparables have improvement assessments that range from \$118,380 to \$166,530 or from \$55.57 to \$69.79 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration, as one comparable is common to both parties. The Board has given less weight to the parties' common comparables, the appellant's comparable #1/board of review comparable #3, due to its lack of a basement

foundation. Additionally, the board of review described the property with an office that was not refuted by the appellant, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4, along with board of review comparables #1 and #2, which are similar to the subject in location, dwelling size, design and age. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in bathroom count and fireplace count, and four of the five comparables do not have walkout basements, which is a superior feature of the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$116,181 to \$125,142 or from \$49.46 to \$56.91 per square foot of living area. The subject property's improvement assessment of \$126,338 or \$55.05 per square foot of living area falls above the range established by the best comparables in the record in terms of overall value but within the range 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 improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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

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:

February 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jeff Koepke, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085