



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

APPELLANT: Howard Kosick  
DOCKET NO.: 11-00917.001-R-1  
PARCEL NO.: 14-26-105-018

The parties of record before the Property Tax Appeal Board are Howard Kosick, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$100,715  
**IMPR.:** \$258,349  
**TOTAL:** \$359,064

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story frame and brick dwelling built in 2004. The home contains approximately 5,130 square feet of living area and features include a full unfinished basement, central air conditioning, three fireplaces and an attached three-car garage. The property has a 3.57-acre site and is located in Kildeer, Ela Township, Lake County.

The appellant's petition raised a legal argument contending that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject property, as an owner-occupied residence and the property having received a reduced assessment from the Property Tax Appeal Board in the prior year under Docket Number 10-02486.001-R-1, was entitled to having the 2010 assessment of the subject property carried forward to 2011. The subject's

2010 assessment was \$341,965 based upon the stipulation of the parties to that appeal.

Furthermore, the appellant argued in a letter that "home prices in Kildeer and in particular the Tall Oaks sub-division continued to decrease in 2011 as compared to 2010." The appellant provided no market value evidence to support this contention such as recent sales and/or listings of properties similar to the subject and/or in close proximity to the subject. As part of a letter, the appellant wrote in pertinent part, "The 2010 petition included recent sales/comparable properties evidence to support a \$300,000 assessment at that time." Given these reported market conditions, the appellant contends that the subject's 2011 assessment, which was \$359,064 for a market value of approximately \$1,077,192, was not justified. Additionally, in the letter the appellant contends that based upon "current real estate prices in my sub-division," the subject's assessment should be reduced to \$300,000. Again, no "current real estate price" evidence was submitted by the appellant with this 2011 assessment appeal.

Based on the foregoing, in Section 2c(2) of the Residential Appeal petition the appellant requested a reduction in the subject's assessment to \$300,715 which would reflect a market value of approximately \$902,145.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final 2011 assessment of the subject property totaling \$359,064 was disclosed. The subject's 2011 assessment reflects an estimated market value of \$1,107,539 or \$215.89 per square foot of living area, land included, using the 2011 three-year median level of assessments for Lake County of 32.42%.

The board of review through Martin P. Paulson, Clerk of the Lake County Board of Review, submitted a brief acknowledging the terms of Section 16-185 of the Property Tax Code and further disputing the applicability of the provision to the subject property for 2011 when 2011 was the beginning of the most recent general assessment cycle.

In further support of the subject's estimated market value based on its assessment, the board of review provided a grid analysis of three suggested comparable sales from the subject's Tall Oaks neighborhood which sold proximate in time to the January 1, 2011 assessment date at issue. The comparable sales consist of two-story masonry or frame and masonry dwellings that were built in

2002 or 2003. The dwellings range in size from 4,396 to 6,008 square feet of living area. Each comparable has an unfinished basement, central air conditioning, two or six fireplaces and a garage ranging in size from 754 to 1,308 square feet of building area. The comparables have sites ranging in size from .96 to 1.27-acres of land area. The comparables sold between August and October 2010 for prices ranging from \$1,125,000 to \$1,225,000 or from \$201.40 to \$255.91 per square foot of living area, including land.

In addition, the board of review presented a grid analysis with assessment data for the three sales comparables to establish that the subject dwelling was uniformly assessed in light of its market value. These comparables have improvement assessments ranging from \$258,778 to \$334,279 or from \$55.64 to \$58.87 per square foot of living area whereas the subject has an improvement assessment of \$258,349 or \$50.36 per square foot of living area.

Based on the foregoing legal argument along with market value and equity data, the board of review contends that the assessor properly assessed the subject property for 2011 in accordance with the Property Tax Code, the subject property is not overvalued, that it is uniformly assessed and that the subject's assessment should be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Pursuant to Section 1910.30 of the rules of the Property Tax Appeal Board, evidence or a request for an extension of time must be submitted with each petition for appeal. The appellant's citation to the existence of a 2010 appeal for purposes of providing "recent sales/comparable properties evidence" is insufficient. (86 Ill.Admin.Code §1910.30).

In order to demonstrate overvaluation the appellant needed to provide an appraisal or other market data estimating or establishing the subject's market value on or about January 1, 2011 given its condition and the state of the overall real estate market in the subject's area. The appellant did not provide this type of evidence to demonstrate the subject's assessment was excessive as of January 1, 2011.

Furthermore, Section 1910.63 of the rules of the Property Tax Appeal Board addresses the burdens of proof in an appeal. Section 1910.63 reads in pertinent part:

Section 1910.63 Burdens of Proof

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.
- c) Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. . . .

86 Ill.Admin.Code 1910.63. The Board finds the appellant as the contesting party had the burden of producing sufficient evidence or argument to challenge the correctness of the assessment. In this matter, the appellant supplied a contention of law but failed to support the apparent alternative argument of market value raised by the submissions which raised issues concerning the current market conditions in the subject's immediate neighborhood and purportedly relied upon evidence filed in the appellant's closed 2010 assessment appeal before the Property Tax Appeal Board for support.

As to the appellant's legal contention, the Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review.

There is no dispute on the record that the subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 10-02486.001-R-1 wherein the Property

Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$341,965 based on the stipulation of the parties.

It is also not disputed that the subject property is an owner-occupied dwelling. The appellant presented a legal contention that the Board's prior year decision for 2010 should be carried forward to the subsequent year of 2011 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect **for the remainder of the general assessment period as provided in Sections 9-215 through 9-225**, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board further finds that the evidence submitted by the Lake County Board of Review reveals that 2010 and 2011 are not within the same general assessment period. In conclusion, with the board of review's submission, the record contains evidence that the assessment year in question, 2011, is in a different general assessment period than 2010.

For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code is not applicable to the instant appeal. Moreover, the appellant submitted no other substantive evidence to establish that the 2011 assessment of the subject property was incorrect. The Board also finds the board of review submitted both market data and equity information demonstrating the subject's assessment is reflective of market value and equitable as of January 1, 2011. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted on this record.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING:

C E R T I F I C A T I O N

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: March 21, 2014

*Allen Castrovillari*

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 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 the subsequent year 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.

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.