



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

APPELLANT: Karen Konopka Lyons  
DOCKET NO.: 16-03853.001-R-1  
PARCEL NO.: 07-02-301-001

The parties of record before the Property Tax Appeal Board are Karen Konopka Lyons, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$24,129  
**IMPR.:** \$62,665  
**TOTAL:** \$86,794

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 2016 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 wood siding exterior construction with 2,747 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 600 square foot garage. The property has an 8,529 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .22 of a mile of the subject property. The comparables were described as two-story dwellings of wood siding exterior construction ranging in size from 2,432 to 2,797 square feet of living area that were built between 1994 and 2000. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage containing either 420 or 630 square feet of building area.

The comparables have sites ranging in size from 7,901 to 12,025 square feet of land area. The comparables sold in either January or February 2015 for prices ranging from \$210,000 to \$247,000 or from \$86.35 to \$94.68 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,794. The subject's assessment reflects a market value of \$261,743 or \$95.28 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .09 of a mile of the subject property. Board of review comparable #4 and the appellant's comparable #3 are the same property. The comparables were described as two-story dwellings of wood siding exterior construction ranging in size from 2,573 to 2,860 square feet of living area that were built between 1994 and 1999. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 420 to 600 square feet of building area. In addition, three comparables each have a fireplace. The comparables have sites ranging in size from 7,200 to 9,015 square feet of land area. The comparables sold from September 2014 to May 2015 for prices ranging from \$243,600 to \$290,000 or from \$94.68 to \$105.99 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparables for the Board's consideration including one common comparable. The Board finds board of review comparables #2 and #3 each sold in September 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's three comparables, which includes the common comparable, along with comparable #1 submitted by the board of review. These four comparables are similar to the subject in location, dwelling size, design, age and features. These comparables sold from January to May 2015 for prices ranging from \$210,000 to \$275,000 or from \$86.35 to \$96.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,743 or \$95.28 per square foot of living area, including land, which falls within the range of the most similar comparable sales in this record. After considering adjustments to the comparables for differences, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's 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.

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Chairman





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Member

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Member





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Member

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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: November 19, 2019



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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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APPELLANT

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COUNTY

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Lake County Courthouse  
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