



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

APPELLANT: Virginija Karpuchiniene
DOCKET NO.: 18-00622.001-R-1
PARCEL NO.: 04-19-102-010

The parties of record before the Property Tax Appeal Board are Virginija Karpuchiniene, 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 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: \$22,856
IMPR.: \$70,506
TOTAL: \$93,362

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 2018 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 split-level dwelling of wood siding exterior construction with 2,259 square feet of above ground living area. The dwelling was constructed in 1978. Features of the home include a 1,395 square foot finished lower level, central air conditioning, a fireplace, an 864 square foot detached garage and a pole building containing 1,836 square feet of building area. The property has a 155,509 square foot site and is located in Beach Park, Benton 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 from .68 of a mile to 1.31 miles from the subject property. The comparables have sites that range in size from 40,946 to 204,296 square feet of land area. The comparables are improved with one-story or two-story dwellings of stone, brick or wood siding exterior construction ranging in size from 1,959 to

2,316 square feet of above ground living area. The dwellings were built from 1949 to 1986. Each comparable has an unfinished basement, central air conditioning and an attached garage ranging in size from 440 to 828 square feet of building area. Comparable #3 also has a 480 square foot detached garage. Two comparables each have one or two fireplaces. The sales occurred from April 2017 to March 2018 for prices ranging from \$190,000 to \$246,000 or from \$89.50 to \$119.96 per square foot of above ground living area, land included. The appellant requested the subject's assessment be reduced to \$93,362 reflecting a market value of approximately \$280,114 or \$124.00 per square foot of above ground living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,560. The subject's assessment reflects a market value of \$319,105 or \$141.26 per square foot of above ground living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .557 of a mile to 3.214 miles from the subject property. The comparables have sites that range in size from 14,850 to 217,800 square feet of land area. The comparables are improved with split-level dwellings of wood siding exterior construction ranging in size from 934 to 1,500 square feet of above ground living area. The dwellings were built from 1977 to 2005. One comparable has an unfinished lower level containing 1,100 square feet and four comparables have finished lower levels ranging in size from 672 to 1,500 square feet. Three comparables have central air conditioning and three comparables each have one fireplace. Each comparable has an attached garage ranging in size from 528 to 1,036 square feet of building area. The sales occurred from January 2016 to August 2017 for prices ranging from \$180,500 to \$250,000 or from \$151.11 to \$196.57 per square foot of above ground living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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

The parties submitted eight suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to significant differences in location, dwelling size, design, age, features and/or date of sale. Nonetheless, the Board gave less weight the appellant's comparable #1 due to its older dwelling age when compared to the subject. The Board gave reduced weight to the comparables submitted by the board of review due their smaller dwelling sizes, dissimilar ages, dissimilar land sizes and/or distant locations from the subject being more than one mile away.

The Board finds on this limited record the best evidence of market value to be the appellant's comparable sales #2 and #3. Despite that these comparables have dissimilar land sizes and lack an 1,836 square foot pole building when compared to the subject, these homes are somewhat similar to the subject in dwelling size, age and other features. These comparables sold in November 2017 and March 2018 for prices of \$235,000 and \$246,000 or for \$119.96 and \$106.22 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$319,105 or \$141.26 per square foot of above ground living area, including land, which is greater than the two best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's total assessment is warranted commensurate with the appellant's request.

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:

December 15, 2020



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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