



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

APPELLANT: Karen Kathrein  
DOCKET NO.: 19-02790.001-R-1  
PARCEL NO.: 06-27-106-010

The parties of record before the Property Tax Appeal Board are Karen Kathrein, the appellant, by attorney Gregory Riggs, 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 **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:** \$10,049  
**IMPR.:** \$61,681  
**TOTAL:** \$71,730

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 2019 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 2-story dwelling with vinyl siding exterior construction containing 1,583 square feet of living area. The dwelling was built in 1994. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an attached garage with 696 square feet of building area. The property has a 7,800-square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 6,900 to 7,650 square feet of land area and are improved with 2-story dwellings with vinyl siding exterior construction that range in size from 1,525 to 2,120 square feet of living area. The dwellings were built from 1993 to 1995. Each comparable has a basement with finished area,

central air conditioning, and an attached garage ranging in size from 400 to 664 square feet of building area. Two comparables each have one or two fireplaces. The comparables sold from February 2018 to May 2019 for prices ranging from \$158,000 to \$213,000 or from \$100.47 to \$127.44 per square foot of living area, including land. The appellant also submitted property record cards for the subject and the comparable properties.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$64,327 to reflect an approximate market value of \$193,000 or \$121.92 per square foot of living area, land included, at 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 \$71,730. The subject's assessment reflects a market value of \$218,091 or \$137.77 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 5,230 to 9,360 square feet of land area and are improved with 2-story dwellings with vinyl siding exterior construction that range in size from 1,525 to 1,648 square feet of living area. The dwellings were built from 1993 to 1996. Each dwelling has a basement with two being partially finished. Each comparable also has central air conditioning and an attached garage ranging in size from 400 to 509 square feet of building area. One comparable has a fireplace. The comparables sold from March 2018 to April 2019 for prices of either \$220,000 or \$225,000 or from \$136.53 to \$144.26 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 a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #4 based on its significantly larger dwelling size relative to the subject. The Board also gave reduced weight to board of review comparable #2 based on its unfinished basement, dissimilar to the subject's partially finished basement.

The Board finds the best evidence of market value to be appellant's comparables #1 through #3, along with board of review comparables #1 and #3. These five best comparables in the record were most similar to the subject in location, design, age, dwelling size, and most features. These

most similar comparables in the record sold from February 2018 to January 2019 for prices ranging from \$158,000 to \$225,000 or from \$103.61 to \$144.26 per square foot of living area, land included. The subject's assessment reflects a market value of \$218,091 or \$137.77 per square foot of living area, including land, which is within the range established by the most similar comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, therefore, no reduction 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.



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: September 21, 2021



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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