



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

APPELLANT: Carol Burkhart
DOCKET NO.: 19-04237.001-R-1
PARCEL NO.: 12-21-105-013

The parties of record before the Property Tax Appeal Board are Carol Burkhart, 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: \$117,811
IMPR.: \$66,712
TOTAL: \$184,523

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 brick exterior, ranch-style dwelling with 2,290 square feet of living area.¹ The dwelling was constructed in 1956 and is approximately 63 years old. Features of the home include a partial basement with 609-square feet of finished area, central air conditioning, a fireplace and a 555-square foot 2-car basement garage. The property has a 12,500 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal report with an estimated market value of \$462,000 as of January 1, 2019.

¹ The appraisal states that the subject has 2,264 square feet of living room. The schematic attached to the property record card and accompanying schematic submitted by the board of review depicts that the dwelling has 2,291 square feet of living area. The Board finds that the best evidence of dwelling size was submitted by the Board of review. This slight discrepancy will not affect the Board's decision.

The appraisal was prepared by R. Steven Kephart, a Certified Residential Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to determine the estimated cash value of the property for a real estate tax appeal. The appraiser described the subject property as being in dated but serviceable condition and that, as the subject has had ongoing repair and maintenance, the subject had an effective age of 35 years.

In estimating the market value, the appraiser developed the sales comparison approach to value using five comparable sales located from .07 of a mile to 1.96 miles from the subject property. The comparables are described as being either Cape Cod, 2-story, 2-story/traditional or 2-story contemporary design. The comparables range in size from 1,212 to 2,788 square feet of living area and range in age from 3 to 159 years old. According to the appraisal, the comparables have central air conditioning, one to three fireplaces, and either a 1-car or a 2-car garage. Four comparables have basements, three with finished area. One comparable is described as having no basement. The comparables have sites ranging in size from 5,227 to 15,298 square feet of land area. The comparables all sold in November 2018 for prices ranging from \$370,000 to \$600,000 or from \$137.96 to \$466.17 per square foot of living area, including land. After applying adjustments to the comparables for differences in lot size, condition, location, room count, dwelling size, absence of a basement or basement finish, functional utility, garage size, and exterior features when compared to the subject, the appraiser arrived at adjusted prices ranging from \$327,900 to \$547,000 and an opinion of market value for the subject of \$492,000 as of January 1, 2019.

The appraisal contains "realtor comments" for each of the five comparables. Comparable #1 is described as being a stunning renovation and is "a smart house with a Nest system installed." Comparable #2 was built in 1860 and is set "on a gorgeous street between the beach and town. This is a rare offering." Comparable #3 is a "spot on Mid Century Modern home that was renovated to perfection." Comparable #4 is a 2016 custom home with an open floor plan. Comparable #5 is described as being traditional and elegant with many updates. The appraiser also stated that in calculating the sales comparison approach, he gave 25.0% weight to comparables #1, #2 and #3 and 12.5% weight to comparables #4 and #5.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,523. The subject's assessment reflects a market value of \$561,030 or \$245.00 per square foot of living area, land included when applying 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 of the subject property, the board of review submitted a grid analysis on three comparable sales located within of a .43 mile from the subject and within the same neighborhood code as the subject. The comparables are improved with one-story ranch-style dwellings of brick or wood siding exterior construction and range in size from 1,886 to 2,184 square feet of living area. The dwellings were constructed from 1941 to 1957. One comparable has a concrete slab foundation, one comparable has a crawl space foundation, and one comparable has an unfinished partial basement. Each comparable has central air

conditioning, one or two fireplaces, and a garage containing either 400 or 484 square feet of building area. The comparables have sites ranging in size from 11,620 to 13,450 square feet of land area. The comparables sold from November 2017 to January 2018 for prices ranging from \$495,000 to \$570,000 or from \$248.37 to \$296.99 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 a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted an appraisal while the board of review provided three gridded comparable sales and the property record card for the subject property to support their respective positions before the Property Tax Appeal Board.

The Board gave less weight to the conclusion of value contained in the appellant's appraisal because the appraiser utilized sales that varied from the subject in design, location and age, when other more similar comparables were available, as evidenced by the board of review's comparables. Only one appraisal comparable received an age adjustment although other comparables varied from the subject in age by almost 100 years. Having examined the appraisal report and all sales data in the record, the Board finds that the appraiser's final conclusion of value is not a credible or reliable indicator of the subject's estimated market value as of January 1, 2019.

The Board will examine the eight sales in the record presented by both parties. The Board gave less weight to the appraisal comparables due to the fact that appraisal comparable #1, being the only comparable similar to the subject in age, design and most features, is half the size of the subject dwelling, and as appraisal comparables #2 through #5 vary from the subject in design, age, location and other features.

The Board finds the best evidence of market value in the record to be the board of review's three comparables as they are similar to the subject in location, age, dwelling size, and most features but would require upward adjustments for their differences from the subject in foundation type and/or finish. The comparables sold from November 2017 to January 2018 for prices ranging from \$495,000 to \$570,000 or from \$248.37 to \$296.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$561,030 or \$245.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on an overall basis but below the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported and a reduction in the subject's assessment is not justified.

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 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

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