



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

APPELLANT: Jay Karabush
DOCKET NO.: 19-04744.001-R-1
PARCEL NO.: 16-15-428-018

The parties of record before the Property Tax Appeal Board are Jay Karabush, 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: \$32,929
IMPR.: \$136,960
TOTAL: \$169,889

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 is improved with two-story dwelling of brick exterior construction containing 2,802 square feet of living area. The dwelling was built in 2001. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a 7,410 square foot site and is located in Highwood, Moraine 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 improved with either a 1.5-story dwelling or a two-story dwelling with brick, brick and Dryvit, or brick and wood siding exteriors ranging in size from 2,142 to 3,319 square feet of living area. The homes were built from 1945 to 2000. One comparable has a crawl space foundation and two comparables have unfinished full basements. Two comparables have central air conditioning, each property has one or two

fireplaces, and each comparable has either an attached or detached garage ranging in size from 252 to 576 square feet of building area. The comparables have sites ranging in size from 4,830 to 8,490 square feet of land area and are located from approximately .41 to 1.37 miles from the subject property. The comparables sold from February 2018 to June 2018 for prices ranging from \$312,000 to \$575,000 or from \$145.66 to \$175.84 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$155,028.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,889. The subject's assessment reflects a market value of \$516,537 or \$184.35 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 four comparable sales with board of review comparable #2 and #4 being the same properties as appellant's comparable #2 and #1, respectively. The comparables are improved with 2-story or 2.5-story dwellings with brick, brick and Dryvit, or brick and wood siding exteriors ranging in size from 2,616 to 3,319 square feet of living area. The dwellings were built from 1927 to 2001. Three comparables have full basements with one having finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces, and an attached or detached garage ranging in size from 252 to 620 square feet of building area. The comparables have sites ranging in size from 4,830 to 8,490 square feet of land area and are located from .06 to 1.37 miles from the subject property. The sales occurred from April 2018 to December 2019 for prices ranging from \$460,000 to \$575,000 or from \$173.24 to \$190.60 per square foot of living area, including land.

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 five comparable sales submitted by the parties to support their respective positions with two comparables being common sales. The Board gives less weight to appellant's comparable #3 due to differences from the subject in age and dwelling size. The Board gives less weight to board of review comparable #1 due to differences from the subject in age and the fact the comparable has a basement with a finished recreation room, a feature the subject does not have. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 as well as board of review comparable sales #2, #3 and #4, which includes the two common comparables. The Board finds that appellant's comparable #1/board of review comparable #4 would require an upward adjustment due to its crawl space foundation, which is inferior to the subject's unfinished full basement. These three comparables sold for prices ranging from \$460,000 to \$575,000 or from \$173.24 to \$188.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$516,537 or \$184.35 per

square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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:

February 15, 2022



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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