



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

APPELLANT: Dawn Kasten  
DOCKET NO.: 19-05063.001-R-1  
PARCEL NO.: 11-02-401-111

The parties of record before the Property Tax Appeal Board are Dawn Kasten, 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:** \$58,637  
**IMPR.:** \$227,351  
**TOTAL:** \$285,988

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 two-story dwelling of frame and brick exterior construction with 4,396 square feet of living area. The dwelling was constructed in 2010. Features of the home include a basement, central air conditioning, a fireplace, and a 760 square foot garage. The property has a 21,522 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales. The comparables are located from 0.08 to 0.57 of a mile from the subject property and one of the comparables is located within the same assessment neighborhood code as the subject property. The parcels range in size from 22,084 to 33,092 square feet of land and are improved with two-story homes of brick and frame construction ranging in size from 3,835 to 4,734 square feet of living area. The dwellings were

built from 1995 to 2004. Each of the homes has a basement, three of which have a walkout-style basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 754 to 886 square feet of building area. The comparables were sold from May 2017 to July 2019 for prices ranging from \$620,000 to \$925,000 or from \$161.67 to \$204.83 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$273,990 which would reflect a market value of \$822,052 or \$187.00 per square foot of living area, including land, 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 \$293,955. The subject's assessment reflects a market value of \$893,752 or \$203.31 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. The comparables are located from 0.11 to 0.82 of a mile from the subject property and one of the comparables is within the same assessment neighborhood code as the subject property. The parcels range in size from 20,090 to 40,180 square feet of land area and are improved with two-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,109 to 4,678 square feet of living area. The dwellings were built from 2002 to 2004 with comparable #1 having an effective age of 2006. Each of the homes has a basement, central air conditioning, three fireplaces, and a garage ranging in size from 640 to 1,313 square feet of building area. The comparables were sold from June 2018 to December 2019 for prices ranging from \$842,000 to \$1,100,000 or from \$200.87 to \$235.14 per square foot of living area, including land.

The board of review submitted a listing sheet for the subject property showing that the subject sold in July 2020 for a price of \$870,000 or \$197.91 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 through #5 and the board of review's comparables #1 and #2, which are located in a different neighborhood than the subject. Moreover, the appellant's comparables #3, #4, and #5 each have a walkout-style basement which

the subject does not feature and the board of review's comparable #2 has a much larger lot size than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparable #3, which are similar to the subject in dwelling size, lot size, age, location, and most features. The most similar comparables sold in May 2017 and December 2019 for prices of \$770,000 and \$882,000 or \$194.74 and \$200.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$893,752 or \$203.31 per square foot of living area, including land, which is above the best comparable sales in this record and is also above the subject's sale price in July 2020 of \$870,000 or \$197.91 per square foot of living area, including land, which sale was not refuted by the appellant. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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: March 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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