



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

APPELLANT: Lisa Kritz  
DOCKET NO.: 19-06842.001-R-1  
PARCEL NO.: 16-15-105-007

The parties of record before the Property Tax Appeal Board are Lisa Kritz, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:** \$55,415  
**IMPR.:** \$137,524  
**TOTAL:** \$192,939

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 brick and wood siding exterior construction with 3,718 square feet of living area. The dwelling was constructed in 1942 and has an effective age of 1970 due to remodeling in 2001. Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace and a 420 square foot garage. The property has a 15,000 square foot site and is located in Highland Park, 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. The comparables have the same assessment neighborhood code as the subject and are located within .65 of a mile from the subject property. The comparables have sites ranging in size from 11,400 to 27,060 square feet of land area and are improved with two-story dwellings of brick, brick and wood siding, or

stucco and stone exterior construction ranging in size from 3,028 to 3,924 square feet of living area. The dwellings were built from 1922 to 1969 with comparables #1 and #3 having reported effective ages of 1968 and 1925. One comparable has a concrete slab foundation and two comparables each have a basement finished with a recreation room. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 462 to 784 square feet of building area. The properties sold from September 2016 to June 2019 for prices ranging from \$355,000 to \$595,000 or from \$108.82 to \$150.94 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$145,297, which would reflect a market value of \$435,935 or \$117.25 per square foot of living area, including land, 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 \$192,939. The subject's assessment reflects a market value of \$586,619 or \$157.78 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. The comparables have the same assessment neighborhood code as the subject and are located within .54 of a mile from the subject property. The comparables have sites ranging in size from 7,490 to 14,630 of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,012 to 3,389 square feet of living area. The dwellings were built from 1956 to 1979 with comparables #2, #3 and #4 having reported effective ages of 1984, 1969 and 1974, respectively. Two comparables each have a crawl space foundation and two comparables each have a basement, one of which is finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 675 square feet of building area. The properties sold from April 2018 to April 2019 for prices ranging from \$545,000 to \$662,000 or from \$171.35 to \$195.34 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 suggested comparable sales for the Board's consideration. The Board finds none of these comparables are truly similar to the subject due to significant differences in site size, dwelling size, age, foundation type and/or features. The Board gives less weight to the appellant's comparables, as appellant's comparable #1 has a concrete slab foundation, when compared to the subject's basement finished with a recreation room; appellant's comparable #2 because the sale occurred in 2016 which is dated and less likely to be indicative of the subject's market value as of the assessment date at issue; and appellant's

comparable #3 has a considerably older effective age when compared to the subject. The Board gives reduced weight to board of review comparables #3 and #4 due to their dissimilar crawl space foundations when compared to the subject.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #2. However, the Board finds both of these comparables have smaller dwelling sizes and somewhat newer effective ages when compared to the subject, suggesting adjustments for these differences would be required to make these comparables more equivalent to the subject. Nevertheless, these properties sold in April 2018 and April 2019 for prices of \$545,000 and \$662,000 or for \$180.94 and \$195.34 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$586,619 or \$157.78 per square foot of living area, including land, which is bracketed the two best comparable sales in the record both in terms of overall market value and below both of these comparables on a price per square foot basis. Therefore, based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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:

May 17, 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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