



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

APPELLANT: Debra Karberg
DOCKET NO.: 20-00063.001-R-1
PARCEL NO.: 10-17-300-015

The parties of record before the Property Tax Appeal Board are Debra Karberg, 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: \$54,168
IMPR.: \$112,851
TOTAL: \$167,019

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 2020 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 a two-story dwelling of wood siding exterior construction with 3,326 square feet of living area. The dwelling was built in 1986. Features of the home include an unfinished partial basement, central air conditioning, three fireplaces and an attached garage with 936 square feet of building area. The property has a 248,290 square foot site and is located in Grayslake, Fremont 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 improved with 1.5-story and 2-story dwellings of wood siding or brick exterior construction ranging in size from 2,817 to 3,740 square feet of living area. The homes were built from 1940 to 1993. Each comparable has a full basement with three being partially finished, one to three fireplaces and an attached or a detached

garage ranging in size from 28¹ to 770 square feet of building area. Three comparables have central air conditioning. Comparable #1 has an inground swimming pool and comparable #3 has a frame utility shed. The comparables have sites ranging in size from 84,430 to 209,960 square feet of land area and are located from approximately 1.44 to 3.35 miles from the subject property. The sales occurred from March 2017 to September 2019 for prices ranging from \$316,000 to \$405,000 or from \$107.08 to \$134.19 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$149,318.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,019. The subject's assessment reflects a market value of \$501,709 or \$150.84 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 improved with one-story or two-story dwellings of vinyl siding or brick and wood siding exterior construction ranging in size from 3,013 to 3,537 square feet of living area. The homes were built from 1976 to 1996. Each comparable has a full basement with one having a recreation room, central air conditioning and an attached garage ranging in size from 672 to 816 square feet of building area. Two comparables have one fireplace. Comparable #3 has a metal utility shed and gazebo. The comparables have sites ranging in size from 87,560 to 191,230 square feet of land area and are located from approximately .80 to 4.57 miles from the subject property. The sales occurred from May 2018 to October 2019 for prices ranging from \$450,000 to \$535,000 or from \$135.71 to \$166.87 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 seven sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 due to differences from the subject dwelling in age and lack of central air conditioning. The Board gives less weight to appellant's comparables #3 and #4 as these properties sold in March and September 2017, not as proximate in time to the assessment date as the remaining comparables. The Board gives less weight to board of review comparable #3 as this property is improved with a one-story style dwelling while the subject is improved with a two-story dwelling. The Board gives most weight to appellant's comparable sale #1 and board of review comparable sales #1 and #2 that are improved with two-story dwellings ranging in size from 2,860 to 3,537 square feet of living area

¹ The reported size of the detached garage associated with appellant's comparable #2 of 28 square feet of building area is an obvious error.

and were built from 1976 to 1996. These comparables have smaller sites than the subject ranging in size from 87,560 to 209,960 square feet of land area whereas the subject has 248,290 square feet of land area, indicating these properties would require upward adjustments for land area. These three comparables each have one fireplace whereas the subject has three fireplaces, suggesting each would require an upward adjustment for having fewer fireplaces. Appellant's comparable #1 has an inground swimming pool whereas the subject has no swimming pool, suggesting a downward adjustment to this comparable would be appropriate for this additional feature. These three comparables sold for prices ranging from \$380,000 to \$480,000 or from \$132.87 to \$149.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$501,709 or \$150.84 per square foot of living area, including land, which is above the range established by the best comparable sales in this record but justified when considering the necessary adjustments to the comparables for features and due to the subject's larger site in relation to these properties. 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:

August 23, 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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