



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

APPELLANT: Kathryn Govas  
DOCKET NO.: 20-03569.001-R-1  
PARCEL NO.: 16-03-109-017

The parties of record before the Property Tax Appeal Board are Kathryn Govas, 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:** \$257,789  
**IMPR.:** \$121,840  
**TOTAL:** \$379,629

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 consists of a 2-story dwelling of brick exterior construction with 4,556 square feet of living area. The dwelling was constructed in 1943. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, two fireplaces and a 396 square foot garage. The property has an approximately 62,120 square foot site and is located in Lake Forest, Moraine 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 properties located within .41 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject.

---

<sup>1</sup> The Board finds the best description of the subject's basement is found in the subject's property record card submitted by the board of review revealing the basement has a 662 square foot recreation room, which was not refuted by the appellant.

The comparables have sites that range in size from 40,114 to 47,838 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 3,918 to 5,387 square feet of living area. The dwellings were built from 1959 to 1976 with comparables #3 and #4 having reported effective ages of 1969 and 1978, respectively. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 611 to 1,025 square feet of building area. The comparables sold from May 2019 to May 2020 for prices ranging from \$735,000 to \$1,200,000 or from \$179.40 to \$241.94 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$332,555, which would reflect a market value of \$997,765 or \$219.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

Counsel for the appellant asserted that there was only one comparable sale in the subject's neighborhood. Counsel also stated that he was unable to find comparables that were near the same age or the same quality as the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$379,629. The subject's assessment reflects a market value of \$1,140,369 or \$250.30 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 located within .55 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 14,510 to 57,930 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, stucco and brick, or brick and wood siding exterior construction ranging in size from 3,586 to 5,387 square feet of living area. The dwellings were built from 1928 to 1959 with comparables #1 and #2 having reported effective ages of 1969 and 1963, respectively. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one to four fireplaces and either one or two garages ranging in size from 440 to 1,025 square feet of building area. Two comparables each have central air conditioning. The comparables sold in April or September 2020 for prices of \$1,100,000 and \$2,400,000 or from \$204.20 to \$584.80 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

As part of its submission, the board of review submitted a permit application for alterations to the subject dwelling described as "stucco/windows/skylights" with an estimated cost of \$200,000.

### **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 six suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in site size, dwelling size, age and/or features. The appellant's comparables are more similar to the subject in site size and dwelling size but three comparables are considerably newer in age when compared to the subject. The board of review comparables are more similar to the subject in age but have varying degrees of similarity when compared to the subject in site size and dwelling size. Nevertheless, these six comparables sold from May 2019 to September 2020 for prices ranging from \$735,000 to \$2,400,000 or from \$179.40 to \$584.80 per square foot of living area, including land. Removing the low and high sales, appellant's comparable #1 and board of review comparable #3, results in a tighter value range from \$785,000 to \$1,200,000 or from \$200.36 to \$306.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,140,369 or \$250.30 per square foot of living area, including land, which falls within the range established by the comparable sales in this record and particularly well within the narrower range of sales after eliminating the low and high sales from the analysis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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: March 21, 2023



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kathryn Govas, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085