



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

APPELLANT: Carol Burkhart  
DOCKET NO.: 20-05434.001-R-1  
PARCEL NO.: 12-21-105-013

The parties of record before the Property Tax Appeal Board are Carol Burkhart, 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:** \$120,014  
**IMPR.:** \$67,960  
**TOTAL:** \$187,974

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 one-story dwelling of brick exterior construction with 2,264<sup>1</sup> square feet of living area. The dwelling was constructed in 1956 and is approximately 64 years old. Features of the home include a basement with finished area, central air conditioning and a fireplace. The property has a 12,500 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal report prepared by R. Steven Kephart, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the intended use of the

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<sup>1</sup> The parties differ as to the size of the subject dwelling. The Property Tax Appeal Board finds the best evidence of dwelling size was presented in the appellant's appraisal which contained a schematic diagram and the calculations of the subject's size.

appraisal is to determine the subject's estimated cash value for a real estate tax appeal only. No other use is permitted.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized five comparable sales located from .07 to 1.96 miles from the subject property. The comparables have sites that range in size from 5,227 to 15,298 square feet of land area. The comparables are described as Cape Cod or two-story<sup>2</sup> dwellings of Hardie board siding, frame, brick and frame, brick and cedar or brick and vinyl exterior construction ranging in size from 1,212 to 2,788 square feet of living area. The dwellings are approximately 3 to 159 years old. The comparables have other features with varying degrees of similarity when compared to the subject. The comparables each sold in November 2018 for prices ranging from \$370,000 to \$600,000 or from \$137.96 to \$466.17 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject to arrive at adjusted sale prices ranging from \$327,900 to \$547,000. Based on the adjusted sale prices, the appraiser estimated the subject property had a market value of \$492,000 or \$217.31 per square foot of living area, including land, as of January 1, 2019.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion 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 \$187,974. The subject's assessment reflects a market value of \$564,656 or \$249.41 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 two comparable sales with the same assessment neighborhood code as the subject and located within .40 of a mile from the subject property. The comparables have sites with 6,250 or 13,070 square feet of land area that are improved with one-story dwellings of brick or wood siding exterior construction containing 2088 or 2,094 square feet of living area. The dwellings were built in 1956 or 1959. The comparables have other features with varying degrees of similarity when compared to the subject. The comparables sold in July 2019 and March 2021 for prices of \$630,000 and \$625,000 or for \$300.86 and \$299.33 per square foot of living area, including land, respectively.

The board of review asserted it reduced the subject's assessment in 2019 and that the only change in assessment was the application of the equalization factor in 2020. The board of review argued that the appellant's appraisal is a 2019 document with sales greater than one year from the lien date.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The appellant's appraiser described comparable #3 as a contemporary style dwelling and the photographic evidence presented in the appraisal depicts this dwelling as a two-story home.

### **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 an appraisal estimating the subject property had a market value of \$492,000 as of January 1, 2019 submitted by the appellant and two comparable sales submitted by the board of review to support their respective positions before the Board.

As an initial matter regarding the appellant's appraisal, the Board has given little weight to the value conclusion in the appellant's appraisal report. The comparables used by the appellant's appraiser were dissimilar Cape Cod or two-story dwellings when compared to the subject's one-story design. Furthermore, the appellant's appraiser's comparables #1 and #3 have considerably smaller dwelling sizes when compared to the subject, comparable #2 is significantly older than the subject and comparables #4 and #5 are significantly newer than the subject and are located more than one mile away from the subject. Lastly, the Board finds it problematic that the appraiser made an age adjustment to comparable #4 that is 60 years newer than the subject but did not make age adjustments to comparable #2 that is more than 100 years older than the subject or to comparable #5 that is 40 years newer than the subject without explanation. These factors undermine the credibility of the appraisal's final value conclusion.

The Board finds the best evidence of market value to be the two board of review comparables, which are located within the subject's assessment neighborhood code and are most similar to the subject in dwelling size, design, age and some features. The Board does acknowledge, however that board of review comparable #2 sold 15 months after the January 1, 2020 assessment date. Nevertheless, these two comparables sold in July 2019 and March 2021 for prices of \$625,000 and \$630,000 or for \$300.86 and \$299.33 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$564,656 or \$249.41 per square foot of living area, including land, which falls considerably below the two best comparable sales contained in the record. 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:

April 18, 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

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COUNTY

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