



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

APPELLANT: Karen Kathrein
DOCKET NO.: 21-01675.001-R-1
PARCEL NO.: 06-27-106-010

The parties of record before the Property Tax Appeal Board are Karen Kathrein, 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: \$11,008
IMPR.: \$67,569
TOTAL: \$78,577

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 2021 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 single-family dwelling of vinyl siding exterior construction with 1,583 square feet of living area.¹ The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 696 square foot garage. The property has a 7,800 square foot site and is located in Hainesville, Avon 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 comparable purported "subject" and each of the comparables are located in Beach Park. The parcels range in size from 15,250 to

¹ All descriptive data for the subject has been drawn from the board of review evidence and property record card as the property and parcel number set forth by the appellant's grid analysis fails to describe the subject property with a reported street address of 400 White Tail Dr., Hainesville.

47,190 square feet of land area which are each improved with a one-story ranch style dwelling of either vinyl or wood siding exterior construction. The homes were built from 1972 to 2003 and range in size from 1,880 to 2,303 square feet of living area. Each comparable has a full unfinished basement, central air conditioning and a garage ranging in size from 484 to 1,200 square feet of building area. Two comparable each have a fireplace. The comparables sold from June 2019 to December 2020 for prices ranging from \$207,500 to \$248,000 or from \$106.30 to \$115.32 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$69,525 which would reflect a market value of \$208,596 or \$131.77 per square foot of living area, including land, when using the subject's dwelling size of 1,583 square feet and applying 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 \$78,577. The subject's assessment reflects a market value of \$236,322 or \$149.29 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in Hainesville and in the same neighborhood code as the subject. The comparable are located from .07 to .47 of a mile from the subject. The parcels range in size from 6,900 to 7,800 square feet of land area and are improved with either a one-story² or a two-story dwelling of vinyl siding exterior construction. The homes were built from 1993 to 1995 and range in size from 1,511 to 1,648 square feet of living area. Each home has a basement with finished area, central air conditioning and a garage ranging in size from 440 to 696 square feet of building area. Four homes each have a fireplace. The comparables sold from April to December 2021 for prices ranging from \$252,500 to \$272,000 or from \$155.49 to \$170.12 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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the appellant's comparables

² Although comparable #5 is described as one-story, the details further indicate the home contains 1,648 square feet of living area with a 616 square foot ground floor area which indicates that the home is more than one-story in design.

which are each located in Beach Park, rather than Hainesville where the subject is located. Moreover, each of the appellant's comparables present substantially larger parcels than the subject property which have each been improved with one-story homes as compared to the subject's actual two-story design. Thus, the Board finds that the appellant's comparable properties are dissimilar to the actual subject property on appeal in multiple respects resulting in a lack of comparability for purposes of analysis.

The Board finds the best evidence of market value to be the board of review comparable sales which are similar to the subject property in location in Hainesville, neighborhood code, age, design, including comparable #5 which is apparently a two-story dwelling as well. Each of these homes is similar in size, foundation and several other features when compared to the subject. These most similar board of review comparables sold from April to December 2021 for prices ranging from \$252,500 to \$272,000 or from \$155.49 to \$170.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$236,322 or \$149.29 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds 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: February 20, 2024



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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