



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

APPELLANT: Erin Kolbe  
DOCKET NO.: 21-03334.001-R-1  
PARCEL NO.: 15-08-402-012

The parties of record before the Property Tax Appeal Board are Erin Kolbe, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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:** \$30,909  
**IMPR.:** \$114,119  
**TOTAL:** \$145,028

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.<sup>1</sup>

**Findings of Fact**

The subject property consists of a two-story dwelling of wood siding exterior construction with 2,442 square feet of living area built in 1992. Features of the home include a basement with finished area, central air conditioning and a 440 square foot garage. The property has an approximately 9,100 square foot site and is located in Vernon Hills, Vernon 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 0.17 of a mile from the subject property. The comparables have varying degrees of similarity to the subject and are reported to have sale prices ranging from \$400,000 to \$435,000 or from \$143.19 to \$171.17

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<sup>1</sup> The originally scheduled hearing was waived by the appellant in lieu of a decision written on the evidence and without objection from the board of review.

per square foot of living area, land included. No sale dates were included in the appellant's grid analysis for these properties. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$136,653 which reflects a market value of \$410,000 or \$167.90 per square foot of living area, land included, when 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 \$145,028. The subject's assessment reflects a market value of \$436,174 or \$178.61 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 a Multiple Listing Service (MLS) sheet for a recent sale of the subject property. The MLS depicts the subject sold on June 20, 2019 for a price of \$435,000 after 12 days on the open market. The board of review also submitted information on three comparable sales located within 0.15 of a mile from the subject property. The comparables have sites that range in size from 9,100 to 13,070 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction each with 2,442 square feet of living area. The homes were built in 1989 or 1991. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning and a 440 square foot garage. Two homes each have one fireplace. The properties sold from March to November 2021 for prices ranging from \$447,500 to \$545,000 or from \$183.25 to \$223.18 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 appellant submitted four comparable properties which lacked sale dates while the board of review submitted three comparable sales for the Board's consideration along with information documenting the June 2019 sale of the subject property. The Board gives no weight to the appellant's comparable properties since these properties lack a date of sale and therefore the Board is unable to determine whether the sale occurred proximate to the January 1, 2021 lien date.

The Board finds the best evidence of market value to be the board of review comparables which are identical to the subject in dwelling size and similar to the subject in location, age and other features. These comparables sold from March to November 2021 for prices ranging from \$447,500 to \$545,000 or from \$183.25 to \$223.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$436,174 or \$178.61 per square foot of living area, including land, which falls below the range established by the best comparable sales in this

record. Furthermore, the Board finds the subject's 2019 sale for a price of \$435,000 undermines the appellant's overvaluation argument. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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:

November 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

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