



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

APPELLANT: Alicia Kasprzak
DOCKET NO.: 21-03977.001-R-1
PARCEL NO.: 11-21-222-029

The parties of record before the Property Tax Appeal Board are Alicia Kasprzak, 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: \$63,416
IMPR.: \$62,550
TOTAL: \$125,966

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 2-story dwelling of frame exterior construction with 1,747 square feet of living area.¹ The dwelling was constructed in 1920 and has an effective age of 1947. Features of the home include a basement with finished area,² a fireplace, and a garage containing approximately 400 square feet of building area. The property has a 7,253 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .93 of a mile of the

¹ The parties differ as to the subject's dwelling size. The Board finds the property record card submitted by the board of review to be the best evidence of dwelling size in the record.

² The board of review submitted a Multiple Listing Service sheet associated with the subject's 2021 sale, which was not refuted by the appellant and which notes the subject has a finished basement.

subject, one of which is in the subject's assessment neighborhood. The comparables consist of 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 1,486 to 2,100 square feet of living area. The homes were built from 1927 to 1952, with comparable #2 having an effective age of 1937. Each dwelling has central air conditioning, one or two fireplaces, an unfinished basement, and a garage ranging in size from 380 to 420 square feet of building area. The parcels range in size from 11,016 to 11,652 square feet of land area. The comparables sold in April and May 2020 for prices ranging from \$290,000 to \$365,000 or from \$138.10 to \$245.63 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$94,711, for an estimated market value of \$284,161 or \$162.66 per square foot of living area, including land, 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 \$125,966. The subject's assessment reflects a market value of \$378,845 or \$216.85 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 nine comparable sales located within .4 of a mile of the subject, six of which are in the subject's assessment neighborhood.³ The comparables consist of 1.5-story, 1.75-story, 2-story or part 1-story and part 2-story⁴ dwellings of wood siding or brick exterior construction ranging in size from 1,116 to 2,041 square feet of living area. The dwellings were built from 1908 to 1955, with five comparables having effective ages ranging from 1936 to 1996. Eight dwellings have central air conditioning, five comparables each have one or two fireplaces, eight comparables each have an unfinished basement, and each comparable has a garage ranging in size from 210 to 580 square feet of building area. Comparable #6 has a finished attic. The comparables sold from April 2019 to August 2021 for prices ranging from \$290,000 to \$475,000 or from \$201.65 to \$324.23 per square foot of living area, including land. The board of review also submitted a Multiple Listing Service sheet for the subject's 2021 sale, after six days on the market with an original asking price of \$374,900 and selling for \$370,000 as of December 30, 2021, and Multiple Listing Service sheets for appellant comparables #1 and #2, noting that these comparables sold "as-is." 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,

³ The board of review presented two comparable grids; for ease of reference, the comparables in the second grid have been renumber comparables #6 through #9.

⁴ Although the board of review's grid describes comparables #6 and #8 as 1-story dwellings, the grid reports a 1,172 square foot ground floor and 1,465 square feet of above ground living area for comparable #6 and a 516 square foot ground floor and 1,482 square feet of above ground living area for comparable #8, indicating that these properties are part 2-story dwellings.

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 12 comparable sales along with data that the subject sold at the end of 2021 for \$370,000 to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #1, as well as board of review comparables #4 and #9, which differ from the subject in dwelling size. The Board also gives reduced weight to board of review comparables #1, #2, and #6, which differ from the subject in age/effective age, foundation, and/or attic finish. Additionally, board of review comparable #6 sold less proximate to the January 1, 2021 valuation date at issue. Finally, since the subject sold at the end of 2021, the Board will analyze the market sales of comparables that occurred more proximate to the lien date of January 1, 2021 that are contained in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #3, #5, #7 and #8, which sold more proximate to the valuation date at issue and are similar to the subject in age/effective age, location, dwelling size, and some features. These most similar comparables sold from April 2020 to August 2021 for prices ranging from \$310,000 to \$440,000 or from \$182.78 to \$234.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$378,845 or \$216.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables 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:

December 19, 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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