



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

APPELLANT: Virginija Karpuchiniene
DOCKET NO.: 21-04069.001-R-1
PARCEL NO.: 04-19-102-010

The parties of record before the Property Tax Appeal Board are Virginija Karpuchiniene, 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: \$19,881
IMPR.: \$91,952
TOTAL: \$111,833

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 bi-level dwelling of wood siding exterior construction with 2,259 square feet of above ground living area.¹ The dwelling was constructed in 1978. Features of the home include a 1,395 square foot finished lower level, central air conditioning, a fireplace, an 864 square foot detached garage and a pole building containing 1,836 square feet of building area. The property has an approximately 3.57-acre site and is located in Beach Park, Benton 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, where sales data was provided for comparables #1, #2 and #3. Since no sales data was provided for comparable #4 in support

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review, which contained a schematic diagram and dimensions of the subject dwelling and other improvements.

of the overvaluation argument, this property will not be further addressed in the analysis. The appellant's three comparable sales are located from .37 of a mile to 1.96 miles from the subject property. The comparables have sites that range in size from approximately 32,670 to 40,502 square feet or from .75 to .93 of an acre of land area. The appellant reported in the comparables are improved with one-story dwellings ranging in size from 1,918 to 2,374 square feet of above ground living area. The dwellings were built from 1977 to 1985. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 576 to 1,044 square feet of building area. The sales occurred from October 2020 to January 2021 for prices ranging from \$219,000 to \$259,388 or from \$107.82 to \$114.18 per square foot of above ground living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$97,127, which would reflect a market value of \$291,410 or \$129.00 per square foot of living area, including land, when using 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 \$111,833. The subject's assessment reflects a market value of \$336,340 or \$148.89 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 within .65 of a mile from the subject property. The comparables have sites that range in size from 16,440 to 135,200 square feet of land area. The board of review reported the comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,256 to 2,270 square feet of above ground living area. The dwellings were built from 1961 to 1989. Comparable #1 has a 1,090 square foot fully finished lower level, comparable #2 has a crawl space foundation and three comparables each have a basement. Two comparables have central air conditioning and four comparables each have one or two fireplaces. Three comparables each have an attached garage ranging in size from 528 to 660 square feet of building area and four comparables each have a detached garage ranging in size from 504 to 780 square feet of building area. Comparable #2 has a metal pole building. The sales occurred from February 2020 to November 2021 for prices ranging from \$257,000 to \$375,000 or from \$127.75 to \$204.62 per square foot of above ground living area, land included.

The board of review argued the appellant's comparables are split-level or ranch homes situated on less than one acre lots, whereas the subject is a raised ranch situated on three plus acres of land. The board of review contends the county comparables are acreage parcels and are improved with ranch or raised ranch homes.

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 nine suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to significant differences in location, site size, dwelling size, design, age and/or features. Nonetheless, the Board gave less weight to the appellant's comparable #1 due to its distant location from the subject being more than one mile away. The Board has also given less weight to the appellant's comparable #3, as well as board of review comparables #1, #2, #3 and #5 due to differences from the subject in dwelling size and/or age.

The Board finds on this limited record the best evidence of market value to be the appellant's comparable #2 and board of review comparable #4, which are relatively similar to the subject in location, dwelling size and age. However, the Board finds both comparables lack a finished lower level and a 1,836 square foot pole building, both features of the subject. Additionally, the appellant's comparable #2 and board of review comparable #4 have site sizes that are 2.65 acres and .47 of an acre smaller than the subject's site size of 3.57 acres. The Board finds these differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in October and February 2020 for prices of \$259,388 and \$290,000 or for \$109.26 and \$127.75 per square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$336,340 or \$148.89 per square foot of above ground living area, including land, which is greater than the two best comparable sales in this record. The subject's higher value appears to be justified given its larger site size and superior features. 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 estimated market value as reflected by its 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: January 16, 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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