



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

APPELLANT: Karl Gapinski
DOCKET NO.: 21-04124.001-R-1
PARCEL NO.: 06-10-203-010

The parties of record before the Property Tax Appeal Board are Karl Gapinski, 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 ***a reduction*** 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: \$35,206
IMPR.: \$76,636
TOTAL: \$111,842

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 1-story dwelling of wood siding exterior construction with 1,653 square feet of living area. The dwelling was constructed in 1977. Features of the home include a walk-out basement,¹ central air conditioning, one fireplace, and a 720 square foot garage. The property has a 22,680 square foot site and is located in Lake Villa, Lake Villa 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 sales located from 1.05 to 1.88 miles from the subject, none of which are in the same assessment neighborhood code as the subject. These

¹ The property record card presented by the board of review included a property sketch with dimensions which disclosed the subject has a 1,673 square foot walkout basement and an additional 720 square foot basement underneath the attached garage, totaling 2,393 square feet of basement area.

comparables have sites ranging in size from 12,179 to 20,661 square feet of land area that are improved with 1-story dwellings of wood frame exterior construction ranging in size from 1,420 to 1,969 square feet of living area. The dwellings were built from 1968 to 1985 and have basements, one with finished area per the Multiple Listing Service (MLS) sheet. Each comparable also has central air conditioning and a garage ranging in size from 280 to 576 square feet of building area. Three comparables each have one fireplace. Comparables #1 and #4 are reported to be recent rehabs based on the MLS sheets submitted by the appellant. The comparables sold from March 2019 to February 2021 for prices ranging from \$225,000 to \$485,000 or from \$158.45 to \$246.32 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,673. The subject's assessment reflects a market value of \$356,911 or \$215.94 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 from .62 of a mile to 3.29 miles from the subject, two of which have the assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from 9,340 to 16,150 square feet of land area and are improved with 1-story dwellings of wood siding exterior construction that range in size from 1,104 to 1,690 square feet of living area. The dwellings were built from 1932 to 1987 and have basements, two with finished area. Three comparables have central air conditioning. Two comparables each have one or two fireplaces. Four comparables have garages ranging in size from 342 to 634 square feet of building area. Comparable #1 has an enclosed porch. The comparables sold from March 2019 to September 2020 for prices ranging from \$205,000 to \$345,000 or from \$185.69 to \$241.67 per square foot of living area, land included. 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 a reduction in the subject's assessment is warranted based on the evidence in this record.

The Board finds the parties submitted nine comparable sales to support their respective positions, The Board gives less weight to appellant's comparables #2, #3, and #4 as well as board of review comparables #2 and #5 which sold 14 to 21 months prior to January 1, 2021 assessment date and thus, they were less likely to be reflective market value. The Board gives less weight to board of review comparables #1 and #4 which are significantly older dwellings that lack central air conditioning when compared to the subject.

The Board finds on this limited record that the best evidence of market value to be appellant's comparable #1 and board of review comparable #3 which sold proximate in time to the assessment date at issue. The Board finds appellant's comparable #1 requires upward adjustments for differences from the subject in site size, dwelling size, basement size, and considerably smaller garage when compared to the subject. In addition, the basement for this comparable is not a walkout. As to board of review comparable #3, upward adjustments are required for differences from the subject in site size and basement size, while downward adjustments for age and finished basement area. These comparables sold in March 2020 and February 2021 for prices of \$225,000 and \$345,000 or for \$158.45 and \$204.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$356,911 or \$215.94 per square foot of living area, including land, which falls above the two best comparables both on overall value and price per square foot. Based on this record 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 commensurate with the appellant's request is 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: 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

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