



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

APPELLANT: Kimberly Knuth
DOCKET NO.: 21-04945.001-R-1
PARCEL NO.: 15-20-101-023

The parties of record before the Property Tax Appeal Board are Kimberly Knuth, 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: \$18,573
IMPR.: \$119,206
TOTAL: \$137,779

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 one-story dwelling of brick exterior construction with 2,874 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, central air conditioning, a fireplace and a 500 square foot attached garage. The property has an approximately 1.08-acre site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables that are located from .35 of a mile to 2.31 miles from the subject property. Comparable #3 was reported to have sold twice, once in June 2018 which was reported in the appellant's grid analysis and according to the Multiple Listing Service (MLS) listing sheet provided by the appellant, the dwelling was rehabbed in 2019 and sold again in March 2021. The comparables have sites that range in size from approximately

1.06 to 3.15 acres of land area. The comparables are improved with one-story dwellings of frame or brick exterior construction ranging in size from 2,646 to 3,319 square feet of living area. The dwellings were built from 1980 to 1987. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 483 to 1,327 square feet of building area. The comparables sold from June 2018 to March 2021 for prices ranging from \$465,000 to \$661,000 or from \$142.36 to \$208.96 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$128,359, which would reflect a market value of \$385,116 or \$134.00 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 \$137,779. The subject's assessment reflects a market value of \$414,373 or \$144.18 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 that are located from .11 of a mile to 1.96 miles from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from approximately .56 to 1.44 acres of land area. The comparables are improved with one-story dwellings of brick, wood siding or wood siding and brick exterior construction ranging in size from 2,265 to 2,960 square feet of living area. The dwellings were built from 1968 to 2001. The comparables each have a basement, one of which have finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 575 to 781 square feet of building area. Comparable #5 has a 594 square foot detached garage. Comparable #2 has a hot tub and two comparables each have an inground swimming pool. The comparables sold from November 2018 to May 2021 for prices ranging from \$414,550 to \$649,000 or from \$172.83 to \$241.53 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 record contains nine suggested comparable sales for the Board's consideration, as one of the appellant's comparables sold twice. The Board has given less weight to the appellant's comparables due to their larger site size when compared to the subject or their distant locations from the subject being more than two miles away. Furthermore, the 2018 sale of appellant's comparable #3, as well as board of review comparable #3 occurred less proximate in time to the lien date at issue than the sale dates of other comparable sales. The Board has also given less

weight to board of review comparables #4 and #5 which differ from the subject in age, swimming pool amenity and/or location.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which sold proximate in time to the January 1, 2021 assessment date and are overall more similar to the subject in location, site size, design, age and some features. However, the Board finds board of review comparable #2 is somewhat smaller in dwelling size when compared to the subject, suggesting an adjustment would be required to make this comparable more equivalent to the subject. Nevertheless, the comparables sold in September and May 2020 for prices of \$430,000 and \$414,500 or for \$172.83 and \$183.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$414,373 or \$144.17 per square foot of living area, including land, which falls below the two best comparable sales in the record. 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: June 27, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kimberly Knuth, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085