



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

APPELLANT: Jennifer Krapfl  
DOCKET NO.: 22-02038.001-R-1  
PARCEL NO.: 09-24-201-030

The parties of record before the Property Tax Appeal Board are Jennifer Krapfl, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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:** \$27,167  
**IMPR.:** \$72,432  
**TOTAL:** \$99,599

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 2022 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 two-story dwelling of vinyl siding and brick exterior construction containing 2,176 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full walk-out basement, central air conditioning, one fireplace, and an attached garage with 620 square feet of building area. The property has a 10,010 square foot site and is located in Wauconda, Wauconda 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 improved with two-story dwellings that range in size from 2,119 to 2,440 square feet of living area. The homes were built from 2000 to 2005. Each comparable has a basement, central air conditioning, and a garage ranging in size from 462 to 919 square feet of building area. Comparables #1, #3, and #4 have one fireplace. These properties have sites ranging in size from 10,054 to 34,848 square feet of land

area. Comparables #2 through #4 are located from approximately .07 to .68 of a mile from the subject with comparable #3 having the same assessment neighborhood code as the subject property. The appellant did not disclose the proximity to the subject property of comparable #1. The sales occurred from July 2020 to July 2021 for prices ranging from \$258,000 to \$325,000 or from \$118.85 to \$153.37 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$96,460.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,599. The subject's assessment reflects a market value of \$298,827 or \$137.33 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with comparables #2 and #4 being the same properties as appellant's comparables #4 and #3, respectively. The comparables are improved with one-story or two-story dwellings of vinyl siding or vinyl siding and brick exterior construction that range in size from 1,768 to 2,176 square feet of living area. The homes were built from 2000 to 2004. Each comparable has a full or partial basement with two being a walk-out style and three having finished recreation room area ranging in size from 796 to 1,108 square feet. Each comparable has central air conditioning and an attached garage ranging in size from 441 to 919 square feet of building area. Four comparables have one fireplace. These properties have sites ranging in size from 10,070 to 34,850 square feet of land area. The comparables are located from approximately .06 to .68 of a mile from the subject property with comparables #3, #4 and #5 having the same assessment neighborhood code as the subject and being located along the same street and within the same block as the subject. The sales occurred from December 2020 to January 2022 for prices ranging from \$305,000 to \$350,000 or from \$149.31 to \$195.70 per square foot of living area, including land.

### **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.

Of the seven comparables submitted by the parties, the Board gives little weight to appellant's comparables #1 and #2 as these comparables sold in August and July 2020, respectively, not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to board of review comparables #3 and #5 due to differences from the subject dwelling in style, each being a one-story dwelling. The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 as well as board of review comparable sales #1, #2 and

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<sup>1</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

#4, which includes the two common sales submitted by the parties. These comparables are relatively similar to the subject in style and features with the exception two comparables, board of review comparable #1 and #2/appellant's comparable #4, have finished basement area, which the subject does not have, and either a larger or smaller garage than the subject property, suggesting adjustments to the comparables would be appropriate to make them more equivalent to the subject property for these characteristics. Additionally, board of review comparable #2/appellant's comparable #4 has a significantly larger site than the subject indicating a downward adjustment for land area would be appropriate for this comparable. These three comparables sold for prices ranging from \$324,900 to \$350,000 or from \$149.31 to \$166.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$298,827 or \$137.33 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property is correct and 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: March 26, 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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