



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

APPELLANT: Marsha Karp
DOCKET NO.: 23-01892.001-R-1
PARCEL NO.: 15-36-202-011

The parties of record before the Property Tax Appeal Board are Marsha Karp, 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: \$89,408
IMPR.: \$281,088
TOTAL: \$370,496

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Preliminary Matter

This appeal was filed on January 31, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code §1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparable #5 contained in set #2 and comparables #1 and #2 contained in set #3 of additional grid analyses, but not in the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [appellant's comparables #1 through #9, set forth again in the additional grids, are merely duplicates of the Sec. V data]. (See also, 86 Ill.Admin.Code §1910.80)

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 5,039 square feet of living area. The dwelling was constructed in 1999 and is approximately 48 years

old. Features of the home include a basement with finished area, 5½ bathrooms, central air conditioning, four fireplaces, and a 791 square foot garage. The property is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables in the Section V grid analysis. The properties are located in the same neighborhood code and within .24 of a mile from the subject. The comparables consist of two-story dwellings of frame, brick or brick and frame exterior construction. The homes range in age from 19 to 29 years old and the dwellings range in size from 4,468 to 5,756 square feet of living area with finished basements. Features include 4 to 5½ bathrooms, central air conditioning, one to five fireplaces, and a garage ranging in size from 648 to 1,010 square feet of building area. The comparables have improvement assessments ranging from \$212,446 to \$258,235 or from \$41.68 to \$53.59 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$247,616 or \$49.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$370,496. The subject property has an improvement assessment of \$281,088 or \$55.78 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables. The properties are located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of frame, brick or brick with frame exterior construction. The homes were built from 1995 to 1999 making them from 24 to 28 years old. The dwellings range in size from 4,573 to 5,379 square feet of living area with finished basements. Features include from 3½ to 6½ bathrooms, central air conditioning, one to five fireplaces, and a garage ranging in size from 831 to 1,100 square feet of building area. The comparables have improvement assessments ranging from \$266,579 to \$295,148 or from \$54.87 to \$58.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 fourteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to

appellant's comparables #6 and #8, which differs more significantly in dwelling size, when compared to the subject.

The Board finds that the best evidence of assessment equity to be appellant's comparables #1 through #5, #7 and #9 along with the board of review comparables, which present varying degrees of similarity to the subject in age, exterior construction, dwelling size, bathroom count, and/or garage size necessitating various adjustments to account for these differences to make the comparables more equivalent to the subject property. These comparables have improvement assessments ranging from \$212,446 to \$295,148 or from \$43.84 to \$58.29 per square foot of living area. The subject's improvement assessment of \$281,088 or \$55.78 per square foot of living area is within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering adjustments to the best equity comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: _____

October 15, 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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