



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

APPELLANT: Debra Karberg  
DOCKET NO.: 21-01264.001-R-1  
PARCEL NO.: 10-17-300-015

The parties of record before the Property Tax Appeal Board are Debra Karberg, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$55,701  
**IMPR.:** \$116,045  
**TOTAL:** \$171,746

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 2-story dwelling of wood siding exterior construction with 3,326 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement, central air conditioning, three fireplaces and a 936 square foot attached garage. The property has a 248,290 square foot site and is located in Grayslake, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located from .20 of mile to 2.09 miles from the subject property. The comparables have sites that range in size from 85,330 to 235,660 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,860 to 5,183 square feet of living area. The

dwellings were built from 1988 to 1993. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 720 to 867 square feet of building area. Comparable #2 has a pole building and comparable #3 has an inground swimming pool. The comparables sold from September 2019 to September 2020 for prices ranging from \$359,000 to \$585,000 or from \$95.86 to \$132.87 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,746. The subject's assessment reflects a market value of \$516,529 or \$155.30 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 six comparable sales that are located from 1.01 to 2.17 miles from the subject property. The comparables have sites that range in size from 99,320 to 217,800 square feet of land area. The comparables are improved with 1-story, 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,949 to 3,386 square feet of living area. The dwellings were built from 1949 to 1989 with comparable #3 having a reported effective age of 1965. The comparables each have a basement, three of which have finished area and one is a walk-out. Each comparable has central air conditioning and one or two fireplaces. Five comparables each have an attached garage ranging in size from 440 to 792 square feet of building area and two comparables each have a detached garage with either 528 or 862 square feet of building area. Three comparables each have a pole building and comparable #4 has an inground swimming pool. The comparables sold from June 2019 to September 2021 for prices ranging from \$385,000 to \$580,000 or from \$152.23 to \$264.39 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. The Board has given less weight to the appellant's comparables #2 and #3, as well as board of review comparables #1, #3, #4, #5 and #6 due to their dissimilar 1-story designs when compared to the subject's 2-story design, their older dwelling ages and/or their sale dates occurred in 2019, less proximate in time to the assessment date as the remaining comparables in the record.

The Board has given most weight to the appellant's comparable #1 and board of review comparable #3, which are relatively similar to the subject in dwelling size, design, age and some

features. However, the appellant's comparable #1 has a considerably smaller site size when compared to the subject indicating an upward adjustment would be required to make this comparable more equivalent to the subject. The board of review's comparable #2 has a pole building, unlike the subject suggesting a downward adjustment to this comparable would be appropriate for its additional feature. Nevertheless, these two comparables sold in September 2020 and May 2021 for prices of \$359,000 and \$580,000 or for \$95.86 and \$171.29 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$516,529 or \$155.30 per square foot of living area, including land, which is bracketed by 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 assessment 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:

September 19, 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

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