



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

APPELLANT: Galina Karpel  
DOCKET NO.: 09-02609.001-R-1  
PARCEL NO.: 15-33-202-009

The parties of record before the Property Tax Appeal Board are Galina Karpel, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$37,593  
IMPR: \$176,700  
TOTAL: \$214,293**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of a 7,500 square foot parcel improved with a 2-story dwelling of frame construction. The dwelling contains 3,534 square feet of living area<sup>1</sup> and is 7 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 2-car garage. The dwelling is located in Prairie View, Vernon Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant submitted information on three comparable properties described as 2-story frame or masonry dwellings either 5 or 6 years old. However the age of comparable #3 not disclosed. The dwellings range in size from 3,126 to 3,814 square feet of living area. The comparables feature a full or partial basement, two of which have finished area. Other features include central air conditioning, 1 or 2 fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$147,174 to \$188,585 or from \$38.59 to \$51.87 per square foot of living area. The comparables have lot sizes of 8,100 or 8,253 square foot of land area. The land assessments ranged from \$30,291 to \$37,808 or from \$3.67 to \$4.67 per square foot of land area.

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<sup>1</sup> The board of review claims the dwelling contains 3,832 square feet of living area. The appellant claims the dwelling contains 3,534 square feet of living area and submitted copies of the architect's plans to support their claim.

The appellant also disclosed that comparable #1 sold in July 2006 for \$660,000 or \$173.05 per square foot of living area including land and comparable #2 sold in April 2008 for \$583,000 or \$186.50 per square foot of living area including land. The subject has an improvement assessment of \$196,816 or \$55.69 per square foot of living area and land assessment of \$37,593 or \$5.01 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$234,409 was disclosed. The subject's total assessment reflects an estimated market value of \$713,357 or \$201.86 per square foot of living area, land included, using the 2009 three-year median level of assessments for Lake County of 32.86% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties. The comparables were built from 1992 to 2008 and consist of 2-story frame or masonry dwellings. The appellant's comparable #2 and the board of review's comparable #5 are the same property. The dwellings range in size from 3,126 to 4,222 square feet of living area. Features include full basements, three with finished areas. Other features include central air conditioning, 1 or 2 fireplaces and garages that range in size from 441 to 692 square feet. These properties have improvement assessments ranging from \$158,747 to \$216,111 or from \$48.34 to \$55.50 per square foot of living area. Comparables #4 through #6 sold from January 2008 to October 2009 for prices ranging from \$583,000 to \$634,000 or from \$179.66 to \$194.60 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant claims the subject dwelling contains 3,534 square feet of living area and cites the architect's plans to support the claim. The appellant also states that comparables #4 and #6 submitted by the board of review should not be used as they are in a different town than the subject, although close in proximity.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may

consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

Initially, regarding the size of the dwelling, the Board finds the appellant submitted architect's drawings to support their claim that the dwelling contains 3,534 square feet of living area. These drawings show there is a 2-story atrium which was not addressed in the board of review's schematic drawing. Therefore the Board finds that the correct size of the subject dwelling is 3,534 square feet of living area.

In support of the overvaluation argument, the Board finds the appellant submitted two comparable sales which occurred in July 2006 and April 2008. These comparables sold for \$660,000 and \$583,000 or for \$173.05 and \$186.50 per square foot of living area including land. The board of review submitted three comparable sales which occurred between January 2008 and October 2009. These comparables ranged in price from \$583,000 to \$634,000 or from \$179.66 to \$194.60 per square foot of living area including land. The subject's assessment reflects a market value of \$713,357 or \$201.86 per square foot of living area, land included, which is greater than the range established by the comparable sales of both parties. As a result, the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

Regarding the improvement assessment inequity argument, both parties submitted nine comparable properties with varying degrees of similarity to the subject. They have improvement assessments ranging from \$38.59 to \$55.50. The subject's revised improvement assessment of \$50.00 per square foot of living area is within the range established by these comparables. Therefore, the Board finds no further reduction in the subject's improvement assessment is warranted.

With regard to the subject's land assessment, both parties submitted nine comparable properties for consideration. They had land assessments ranging from \$3.43 to \$6.39 per square foot of land area. The subject's land assessment of \$5.01 per square foot of land area is within the range established by these comparables. The Board finds the appellant has not proven through clear and convincing evidence that the subject's land assessment

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is inequitable. Therefore, no reduction in the land 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: April 20, 2012

*Allen Castrovillari*

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 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 the subsequent year 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.

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.