



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

APPELLANT: Audrey Kruger  
DOCKET NO.: 12-02688.001-R-1  
PARCEL NO.: 11-16-300-048

The parties of record before the Property Tax Appeal Board are Audrey Kruger, the appellant, by attorney Scott J. Linn of the Law Office of Scott J. Linn in Deerfield; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$56,757  
**IMPR.:** \$33,090  
**TOTAL:** \$89,847

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 2012 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 construction with 1,132 square feet of living area. The dwelling was constructed in 1953. Features of the home include

an unfinished basement and a detached 528 square foot garage. The property has a 19,919 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant appeared, through counsel, contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales.

The appellant's counsel argued that appellant's comparable #1, even though having a lesser quality grade, indicates the subject's assessment is "out of line."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,847. The subject's assessment reflects a market value of \$274,594 or \$242.57 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales.

The board of review's representative argued that the appellant's comparables #2 and #3 were purchased as "tear down" properties, which explains their lower assessments. In addition, comparable #2 lacks a basement unlike the subject.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

#### **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 Board finds the best evidence of market value to be the board of review's comparables #1 and #3. These comparables were most similar to the subject in exterior construction, basement foundation, quality grade, age and size. These most similar comparables sold for prices of \$211.98 and \$229.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$242.57 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, after considering adjustments to these comparables for differences when compared to the subject, such as the subject's significantly larger lot size, the Board finds the subject's estimated market value as reflected by its assessment is justified. The Board gave less weight to the appellant's comparables. The appellant's comparable #1 has a lesser quality grade and inferior frame construction, when compared to the subject. The appellant's comparables #2 and #3 were purchased as "tear down" properties unlike the subject. In addition, these properties have a lesser quality grade than the subject and comparable #2 lacks a basement unlike the subject. The Board also gave less weight to the board of review's comparable #2 due to its lesser quality grade and inferior frame construction, when compared to the subject.

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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: November 21, 2014

*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.