



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

APPELLANT: Richard Holan  
DOCKET NO.: 16-03272.001-R-1  
PARCEL NO.: 13-16-312-008

The parties of record before the Property Tax Appeal Board are Richard Holan, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$27,512  
**IMPR.:** \$84,824  
**TOTAL:** \$112,336

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 2016 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 frame exterior construction with 1,878 square feet of living area. The dwelling was constructed in 1966. Features of the home include a full basement with finished area, central air conditioning, one fireplaces and a 455 square foot garage. The property has a 65,442 square foot site and is located in Barrington, Cuba 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 were located from approximately .63 to .82 of a mile from the subject property. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,028 to 2,454 square feet of living area. The dwellings were constructed in 1970 or 1971. Each comparable has a basement with finished area, central air conditioning, one fireplace and a 441 or 552 square foot garage. The

comparables have sites ranging in size from 25,132 to 39,615 square feet of land area. The comparables sold in June 2014 to March 2016 for prices ranging from \$320,000 to \$380,000 or from \$154.85 to \$157.79 per square foot of living area, including land. In addition, the appellant provided Multiple Listing Service (MLS) listing sheets for two of the comparables. These MLS listing sheets indicate the dwellings were recently rehabbed. 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 \$112,336. The subject's assessment reflects a market value of \$338,770 or \$180.39 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review argued that the appellant's comparables #1 and #2 were not rehabbed, however one comparable had an addition in 1979, while the other had been updated.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, three of which were located from .411 to .737 of a mile from the subject property. The board of review utilized two of the appellant's comparables. The board of review did not disclose the distance from the subject for the remaining comparable property. The comparables were improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 2,020 to 2,184 square feet of living area. The dwellings were constructed from 1936 and 1971. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 553 square feet of building area. The comparables have sites ranging in size from 12,743 to 45,379 square feet of land area. These properties sold from October 2014 to November 2016 for prices ranging from \$320,000 to \$500,000 or from \$157.62 to \$237.62 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 no reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1, and #3, along with board of review comparable #1, due to their older sale dates in June or October 2014. The Board also gave less weight to the board of review comparable #3, due to its older age, when compared to the subject.

The Board finds the best evidence of market value to be the parties remaining common comparable and board of review comparable #4. These two comparables are similar in location,

size, design, age and/or features. These comparables sold more proximate in time to the January 2016 assessment date for prices of \$320,000 and \$500,000 or \$157.79 and \$228.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$338,770 or \$180.39 per square foot of living area, including land, which falls between the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence 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: February 13, 2019



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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