



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

APPELLANT: Stuart Barnett  
DOCKET NO.: 16-03413.001-R-1  
PARCEL NO.: 16-26-409-004

The parties of record before the Property Tax Appeal Board are Stuart Barnett, 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 **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:** \$74,505  
**IMPR.:** \$208,800  
**TOTAL:** \$283,305

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 was reported to be a 2-story dwelling of brick exterior construction with 4,181 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement with finished area, central air conditioning and a 528 square foot garage. The property has a 12,860 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from .18 of a mile to 1.69 miles from the subject property. The comparables are described as 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,969 to 4,290 square feet of living area. The dwellings were constructed from 1961 to 1997. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging size from 506 to 680

square feet of building area. The comparables have sites ranging in size from 16,333 to 35,830 square feet of land area. The comparables sold from March 2015 to June 2016 for prices ranging from \$725,000 to \$875,000 or from \$179.10 to \$203.96 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$295,061. The subject's assessment reflects a market value of \$889,810 or \$212.82 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 support of the subject's assessment, the board of review submitted information on six comparable sales located from .06 of a mile to 1.48 miles from the subject property, one of which was submitted by the appellant. Board of review comparable #5 is the same property as appellant's comparable #1. The comparables are described as one 1.75-story dwelling and five, 2-story dwellings of dryvit/stucco, wood siding or brick exterior construction ranging in size from 3,540 to 4,480 square feet of living area. The dwellings were constructed from 1931 to 1997. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 484 to 580 square feet of building area. The comparables have sites ranging in size from 11,873 to 35,830 square feet of land area. The comparables sold from May 2014 to May 2016 for prices ranging from \$670,000 to \$1,140,000 or from \$189.27 to \$265.06 per square foot of living area, including land. The board of review's grid analysis also indicated that the subject sold in August 2017 for \$850,000. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted the 2017 sale of the subject property and eleven comparable sales including the parties' common comparable for consideration. The Board gave less weight to board of review comparables #3 and #4 which sold less proximate in time to the subject's January 1, 2016 assessment date and to board of review comparable #1 for its considerably older age when compared to the subject. The Board finds the remaining eight comparable sales have varying degrees of similarity to the subject in location, dwelling size, design, age, land size and/or features. The properties sold from March 2015 to June 2016 for prices ranging from \$670,000 to \$875,000 or from \$179.10 to \$203.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$889,810 or \$212.82 per square foot of living area, including land. After considering the necessary adjustments to the comparables for differences when compared to the subject and the subject's 2017 sale price

which is less than the subject's market value as reflected by the January 1, 2016 assessment date, the Board finds the subject's estimated market value as reflected by its assessment is overvalued.

Based on this record, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's 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. 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.

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Chairman



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Member

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Member



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Member

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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, 2019



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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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COUNTY

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