



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

APPELLANT: Linda Barrios  
DOCKET NO.: 16-03793.001-R-1  
PARCEL NO.: 10-28-405-039

The parties of record before the Property Tax Appeal Board are Linda Barrios, 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:** \$41,989  
**IMPR.:** \$117,116  
**TOTAL:** \$159,105

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 is improved with a two-story single-family dwelling of brick exterior construction. The dwelling was built in 2005 and contains 3,284 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, a fireplace, and a 699-square foot attached garage. The dwelling is situated on a 23,605 square foot site and located in Hawthorn Woods, Fremont Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .24 to .97 of a mile from the subject and in the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of brick exterior construction situated on sites containing from 19,201 to 23,710 square feet of land area. The dwellings were built in 2005 or 2008 and range in size from 3,290 to 3,477 square feet of living area. The comparables have full basements with one having

finished area according to an MLS sheet submitted by the appellant. The comparables each have central air conditioning, one fireplace, and an attached garage containing 699 or 703 square feet of building area. The comparables sold from February 2015 to October 2015 for prices ranging from \$425,000 to \$525,000 or from \$125.41 to \$150.99 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$459,714 or \$150.99 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,105. The subject's assessment reflects a market value of approximately \$479,810 or \$146.11 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 its contention of the correct assessment, the board of review submitted information on three comparable sales, two of which were also submitted by the appellant. The comparables are located from .363 to .972 of a mile of the subject and all have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of brick exterior construction situated on sites ranging from 19,201 to 25,770 square feet of land area. The homes were built in 2005 or 2006 and range in size from 3,290 to 3,544 square feet of living area. The comparables have full basements, one with finished area, central air-conditioning, one fireplace, and garages ranging in size from 662 to 703 square feet of building area. The comparables sold from February 2015 to October 2015 for prices ranging from \$455,000 to \$592,000 or from \$138.30 to \$167.04 per square foot of living area, land included. Based on the foregoing 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 parties submitted a total of four comparable sales to support their respective positions before the Property Tax Appeal Board as two of the comparables were submitted by both parties. The Board finds that all four comparables are similar to the subject with comparable #3 submitted by both parties being nearly identical to the subject in all aspects but lot size. These comparables sold from February 2015 to October 2015 for prices ranging from \$425,000 to \$592,000 or from \$125.41 to \$167.04 per square foot of living area, land included. The subject's assessment reflects an estimated market value of approximately \$479,810 or \$146.11, land included, which falls within the range established by these comparable sales. After making adjustments for any differences in the comparables when compared to the subject, the Board finds a reduction in the subject's assessment is not 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.

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Chairman



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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: December 23, 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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