



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

APPELLANT: Denise Bargo  
DOCKET NO.: 16-03945.001-R-1  
PARCEL NO.: 05-01-301-076

The parties of record before the Property Tax Appeal Board are Denise Bargo, 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:** \$85,057  
**IMPR.:** \$36,067  
**TOTAL:** \$121,124

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 part one-story, part 1-1/2 story, single-family dwelling of frame exterior construction. The dwelling was built in 1933 and contains 1,746 square feet of living area. Features of the home include a full unfinished basement, a fireplace and a 576-square foot garage. The dwelling is situated on a 12,273 square foot waterfront site and located in Lake Villa Township, Lake County.

The appellant contended overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from .13 of a mile to 2.36 miles from the subject. The comparables consist of one, 1-1/2-story, one, 1-3/4-story, two, two-story and part one-story, and one, one-story, part two-story single-family dwellings of frame construction and are situated on waterfront sites ranging in size from 11,660 to 26,618 square feet of land area. The dwellings were built between 1925 and 2014 and range in size from 1,345

to 2,852 square feet of living area. Three comparables have basements, one with finished area. Three comparables feature central air-conditioning. Four comparables each have a fireplace and each comparable has a garage ranging in size from 324 to 720 square feet of building area. The appellant submitted an MLS listing sheet for comparable #5 which states that the house, built in 1933, has been updated and upgraded throughout. The comparables sold from June 2014 to September 2015 for prices ranging from \$215,000 to \$550,000 or from \$156.25 to \$205.55 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$322,977 or \$185.00 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 \$121,124. The subject's assessment reflects a market value of approximately \$365,271 or \$209.20 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 six comparable sales. The comparables are located from .014 of a mile to 1.076 miles from the subject and share the same neighborhood code as the subject. The comparables consist of one, split-level dwelling, one, part one-story, part two-story dwelling, and four, one-story single-family dwellings of brick or frame construction. They are situated on waterfront sites ranging in size from 10,125 to 14,361 square feet of land area. The homes were built from 1953 to 2011 and range in size from 1,138 to 2,144 square feet of living area. Each of the comparables has central air-conditioning and a garage containing from 400 to 600 square feet of building area. Two comparables have basements with finished areas. Five comparables each have one to three fireplaces. The comparables sold from October 2014 to December 2015 for prices ranging from \$350,000 to \$490,000 or from \$209.89 to \$328.65 per square foot of living area, including land. 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 no reduction in the subject's assessment is warranted.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #4 through #6. Comparables #3 and #4 are 64 to 81 years newer than the subject while comparable #5 is described as a "recent rehab" on the MLS sheet submitted by the appellant. The Board gave less weight to the board of review's comparables #1 through #4 and #6 which vary greatly from the subject in age and none of which are particularly similar to the subject in style and/or features.

The Board finds that appellant's comparables #1 and #2 and board of review comparable #5, while having varying degrees of similarity to the subject, were the best comparables submitted in the record. These comparables sold from June 2014 to June 2015 for prices ranging from \$215,000 to \$450,000 or from \$156.25 to \$209.88 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$365,271 or \$209.20, per square foot of living area, including land, which is supported by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject such as the absence of a basement and/or a larger garage, 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.

\_\_\_\_\_  
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: January 21, 2020



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Denise Bargo, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085