



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

APPELLANT: Lori Swalla
DOCKET NO.: 17-00532.001-R-1
PARCEL NO.: 13-24-301-027

The parties of record before the Property Tax Appeal Board are Lori Swalla, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$73,604
IMPR.: \$220,835
TOTAL: \$294,439

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 2017 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 2-story dwelling of brick exterior construction with 4,497 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement with finished area, central air conditioning, four fireplaces and a 912-square foot attached garage. The property has a 133,294-square foot site and is located in North 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 located in the same neighborhood code as the subject property as assigned by the local assessor. The properties are improved with 1.5-story and 2-story single-family dwellings of wood-siding or brick exterior construction and described as "good" quality construction grade, ranging in size from 4,145 to 4,913 square feet of living area. The dwellings were constructed from 1996 to 2000. The comparables each

feature a basement with finished area, central air conditioning, two fireplaces and an attached garage ranging in size from 796 to 1,188 square feet of building area. Two comparable dwellings are described as having “average” quality grade. The properties have sites ranging in size from 93,714 to 181,210 square feet of land area. The comparables sold from February to December 2016 for prices ranging from \$574,750 to \$688,000 or from \$116.99 to \$165.26 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 \$294,439. The subject's assessment reflects a market value of \$888,202 or \$197.51 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales three of which were located within the same neighborhood code as the subject property as assigned by the local assessor. The comparables are improved with two-story or one-story single-family dwellings of brick or wood-siding exterior construction ranging in size from 3,880 to 4,373 square feet of living area. The dwellings were constructed from 1998 to 2012. The comparables each feature a basement with a finished area, central air-conditioning, two or three fireplaces and a garage ranging in size from 768 to 1,110 square feet of building area. The comparables have sites ranging in size from 67,954 to 110,642 square feet of land area. The sales of the properties occurred from June 2015 to December 2017 for prices ranging from \$655,000 to \$900,000 or from \$168.81 to \$217.50 per square foot of living area, including land. The board of review's submission also included the property record cards for the subject as well as its comparables. 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 a reduction in the subject's assessment is not warranted.

The parties submitted for the Board's consideration a total of seven suggested sale comparables with varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparable sales #1 and #2 due to their dissimilar 1.5-story design when compared to subject's 2-story design. The Board gave less weight to board of review comparable sale #1 due to its newer age than the subject, #2 due to its smaller dwelling size than the subject as well as being outside of the subject's neighborhood code and #3 due to its sale date in June 2015 being less proximate in time to the subject's January 1, 2017 assessment date and thus less likely to reflect market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #3, along with board of review comparable sale #4. These properties were most similar to the subject in location, design, and most features. These comparables also sold more proximate in time to the subject's January 1, 2017 assessment date. However, appellant's comparable sale #3 has a smaller lot size, smaller basement finished area, older age and lower quality construction grade when compared to the subject property which would each require an upward adjustment. The board of review comparable sale #4 has a smaller lot size, smaller finished basement area, and smaller dwelling size when compared to the subject property which would also require upward adjustments. These two best comparables in the record sold for prices of \$688,000 and \$820,000 or \$144.87 and \$199.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$888,202 or \$197.51 per square foot of living area, land included, which is higher than the best comparable sales in this record on an overall value basis but appears to be justified given the subject's superior features such as larger lot size, larger basement finished area, larger dwelling size than board of review sale #4 and superior quality construction grade than appellant's comparable sale #3.¹ After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, based on this evidence, the Board finds that no reduction in the subject's assessment is warranted.

¹ The Board takes notice of the subject's sale in July 2015 for \$850,000 and has given some consideration to this sale. The sale was described as "qualified" which was not refuted by the board of review. However, the Board finds that in addition to this sale being dated when compared to the subject's January 1, 2007 assessment date, the record does not contain enough information for the Board to analyze whether this was an arm's-length transaction. Furthermore, the appellant did not contend "recent sale" as a basis of his appeal.

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



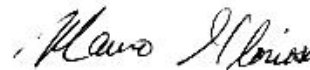
Member

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: April 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

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