



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

APPELLANT: Patrick Doering  
DOCKET NO.: 17-01483.001-C-1  
PARCEL NO.: 13-21-400-005

The parties of record before the Property Tax Appeal Board are Patrick Doering, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:** \$158,320  
**IMPR.:** \$8,330  
**TOTAL:** \$166,650

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 is improved with a one-story dwelling 1,647 square feet of living area that was built in 1945. The property is also improved with a detached garage with 552 square feet of building area, a 2,982 square foot pole barn and a 222 square foot shed. The subject property has a 313,325 square foot or 7.17-acre site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$500,000 as of January 1, 2017. The appraisal was prepared by William P. Neberieza, an Illinois Certified General Appraiser. The purpose of the appraisal was to estimate the market value of the fee simple interest in the property.

The appraiser determined the highest and best use of the property to be to tear down the current improvements and redevelop with a commercial building. In the letter of transmittal, the appraiser explained the subject property has a very small residential building and a 2,800 square foot metal pole barn that are highly depreciated with minimal contributory value. The appraiser stated the current use of the property is an owner-occupied landscaping business. The appraiser valued the subject property as vacant land using the sales comparison approach to value.

The appraiser explained the cost approach to value was not utilized because it does not reflect the motivation of purchases for properties of this type in the current marketplace. The income approach was not developed because the appraiser was not able to locate reliable, verifiable, meaningful lease data that would be suitable to determine the value of the subject property. (Appraisal, page 3.)

The appraiser used four comparable sales in developing an estimate of value under the sales comparison approach to value. The sales are located in Beach Park, Waukegan and Antioch, Illinois. The sites range in size from 40,711 to 288,367 square feet of land area. Comparable #1 is described as having a farmhouse and is zoned agricultural. The three remaining comparables are zoned commercial. The sales occurred from July 2015 to August 2016 for prices ranging from \$52,500 to \$300,000 or from \$1.00 to \$2.60 per square foot of land area. The appraiser explained that agricultural and commercial sales were used because the subject property has split agricultural and commercial zoning. The appraiser was of the opinion the comparables did not need to be adjusted for conditions of sale or date of sale. The appraiser gave negative adjustments to comparables #2 through #4 based on the reasoning that smaller sites sell at a higher unit price and larger sites generate lower unit prices. The appraiser explained the subject property has a secondary location while comparables #2 and #3 have primary locations on heavily travelled arterial streets and require negative adjustments. Based on these considerations, the appraiser estimated the subject property had a value of \$1.50 per square foot of land area or \$475,000. To this estimated land value, the appraiser added a minor contributory value for the improvements of \$25,000 to arrive at an estimated market value of \$500,000.

Based on this evidence the appellant requested the subject's assessment be reduced to \$166,650 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$259,315. The subject's assessment reflects a market value of \$782,247 or \$2.50 per square foot of land area, including the improvements, 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 rebuttal, the board of review asserted the sales in the appraisal are located from 20.3 to 24.06 miles of the subject property; the subject is between 3.3 to 8.0 times larger than three of the sales; none of the appraisal comparable sales have demographics or household incomes that are similar to those of the subject's locale; and appraisal comparable sale #2 was purchased for redevelopment and is currently on the market for an asking price of \$895,000 or \$8.32 per square foot of land area.

In support of the assessment the board of review submitted two comparable sales and one listing with sites that range in size from 160,736 to 392,040. The comparables are located from .18 to 1.5 miles from the subject property. Comparable #1 sold in December 2014 for a price of \$2,000,000 or \$12.44 per square foot of land area. This site is now improved with a one-story building with 4,608 square feet of building area. Comparable sale #2 sold in April 2016 for a price of \$530,000 or \$1.35 per square foot of land area. Comparable #3 has a list price of \$720,000 or \$2.85 per square foot of land area. Comparable #3 is improved with a one-story dwelling with 1,452 square feet of living area that was built in 1963.

The board of review requested the assessment be sustained.

In rebuttal, the appellant's attorney contends board of review comparable #1 is a corner lot at the intersection of Hwy 14 and Kelsey Road, the busiest corner in Barrington, that serves as a new full-service gas station whereas the subject property is located much further up on Kelsey Road. Board of Review comparable #2 is a commercial site on Hwy 14, down the street from the first board of review comparable. The appellant's counsel asserted the Multiple Listing Service (MLS) indicated this property has not sold and was last listed as a pre-foreclosure expired listing from 2012. The appellant's counsel also argued that board of review comparable #3 is a residential listing that never sold.

### **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 best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$500,000 as of the assessment date. The appraiser developed the sales comparison approach to value using four sales and made appropriate adjustments for differences from the subject property. The appraiser explained the existing improvements added little value and valued the subject property primarily as vacant land. The Board gives less weight to board of review comparable sale #1 as this property has a superior location than the subject property on a busy intersection. The Board finds the two remaining comparables had sales or listing prices of \$1.35 and \$2.85 per square foot of land area. Board of review sale #3 had not sold and the listing price of \$2.85 per square foot of land area sets the upper limit of value for this property. The Board finds these two sales provided by the board of review are supportive of the appraised value. Based on this evidence the Board finds a 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: September 15, 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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