



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

APPELLANT: Pamela Klein
DOCKET NO.: 17-02134.001-R-1
PARCEL NO.: 13-15-401-011

The parties of record before the Property Tax Appeal Board are Pamela Klein, 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: \$45,683
IMPR.: \$130,257
TOTAL: \$175,940

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 two-story single-family dwelling with brick exterior construction containing 3,181 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 700 square feet of building area. The subject also has a deck/patio area totaling 747 square feet of building area and a 259-square foot enclosed porch. The property has a 46,319-square foot 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 a grid analysis of six comparable sales located from .36 of a mile to 2.54 miles from the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The properties are situated on lots ranging in size from 40,100 to 46,483 square feet of land area; five comparables are improved with two-story single-family dwellings

with brick, wood or vinyl-siding exteriors;¹ comparable #4 is described as a 1.5-story dwelling of brick exterior. The comparables range in size from 2,921 to 3,391 square feet of living area. The homes were built from 1971 to 1981. The comparables each feature a basement with five having finished areas; each home also has central air conditioning, one to three fireplaces and an attached garage ranging in size from 484 to 950 square feet of building area. The sales of the comparables occurred from September 2015 to May 2017 for prices ranging from \$350,250 to \$528,000 or from \$114.13 to \$159.74 per square foot of living area, including land. The appellant noted that comparables #2 and #3 have undergone remodeling as reflected in the Multiple Listing Service (MLS) sheets submitted into evidence by the appellant.

Based on this evidence, the appellant requested that the total assessment be reduced to \$162,215 which would reflect a market value of \$486,694 or \$153.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,940. The subject's assessment reflects a market value of \$530,739 or \$166.85 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 three comparable sales located from 1.039 to 2.077 miles from the subject and in the same neighborhood code as assigned by the local assessor to the subject property. The board of review comparable #1 was also submitted by the appellant as comparable #6. The properties are improved with two-story dwellings with wood-siding exteriors that range in size from 2,640 to 2,936 square feet of living area. The dwellings were constructed in 1971 or 1978 on lots ranging in size from 40,100 to 62,141 square feet of land area. The comparables each feature a basement with two having finished areas. Each home also has central air conditioning, a fireplace and an attached garage ranging in size from 484 to 870 square feet of building area. The sales of the comparables occurred in April 2016 or February 2017 for prices ranging from \$469,000 to \$485,000 or from \$159.74 to \$181.11 per square foot of living area, including land. The board of review submission also included copies of property record cards for the subject and each comparable.

Based on this evidence, the board of review requested that the subject'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

¹ The appellant did not disclose the design of comparable #2, however, in the Multiple Listing Service (MLS) sheet submitted by appellant associated with this sale, the home is depicted as a two-story dwelling with wood-siding exterior.

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 eight comparable sales including one common comparable to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparable sale #3 based on its sale in September 2015 being fifteen months removed in time from the subject's January 1, 2017 assessment date at issue and thus less likely to be reflective of market value as of the assessment date.

The Board finds the best evidence of the subject's market value to be the board of review comparable sales which includes the parties common comparable, along with appellant's comparable sales #1 #2, #4, and #5. These seven sales were similar to the subject in location, age, design, construction, dwelling and lot sizes, and most features. However, five of these comparables each have a finished basement area which is a superior feature to the subject's unfinished basement and therefore requires downward adjustments to these comparables in order to make them more equivalent to the subject property. The seven most similar comparables in this record sold from April 2016 to May 2017 for prices ranging from \$350,250 to \$528,000 or from \$114.13 to \$181.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$530,739 or \$166.85 per square foot of living area, land included, which is within the range established by the best comparable sales in this record on a square foot basis and slightly above the overall value range, but appears to be supported given the subject's superior 747-square foot deck/patio area and a 259-square foot enclosed porch.

After considering adjustments to the comparables for differences in finished basements and deck/patio/enclosed porch amenities, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its assessment is supported and no 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.



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: May 26, 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

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