



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

APPELLANT: Robert Stoll  
DOCKET NO.: 17-02138.001-R-1  
PARCEL NO.: 13-24-403-004

The parties of record before the Property Tax Appeal Board are Robert Stoll, 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:** \$62,853  
**IMPR.:** \$398,904  
**TOTAL:** \$461,757

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 dwelling of brick and wood siding construction with 7,510 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full basement with finished area, central air conditioning, five fireplaces and a 1,231 square foot garage. The property has an 89,999 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 from .47 of a mile to 3.93 miles from the subject property. The comparables have sites ranging in size from 46,462 to 331,056 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 6,282 to 6,835 square feet of living area. The dwellings were constructed from 1934 to 2014. Comparable #1 has an effective age of

1961. The comparables each feature a basement with one having finished area, central air conditioning, two to six fireplaces and a garage ranging in size from 711 to 1,650 square feet of building area, one of which is located in the basement. The comparables sold from June 2015 to October 2016 for prices ranging from \$900,000 to \$1,400,000 or from \$141.90 to \$181.46 per square foot of living area, including land. The appellant provided the Multiple Listing Service (MLS) sheet associated with the sale of comparable #1. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$461,757. The subject's assessment reflects a market value of \$1,392,932 or \$185.48 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 .47 of a mile to 1.58 miles from the subject property, one of which was also utilized by the appellant. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables have sites ranging in size from 79,286 to 331,056 square feet of land area. The comparables are improved with two-story dwellings of Dryvit and wood siding or wood siding exterior construction ranging in size from 5,442 to 6,835 square feet of living area. The dwellings were constructed from 1934 to 1998. Comparable #1 has an effective age of 1961. Each comparable features a basement with finished area, central air conditioning, two to eight fireplaces and a garage ranging in size from 1,064 to 1,650 square feet of building area, one of which is located in the basement. In addition, one comparable has an 800 square foot inground swimming pool and a hot tub. The comparables sold from December 2015 to June 2017 for prices ranging from \$885,000 to \$1,400,000 or from \$159.00 to \$229.69 per square foot of living area, including land. The board of review provided property record cards for the subject and 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 no reduction in the subject's assessment is warranted.

The parties submitted five suggested comparable sales for the Board's consideration as one comparable was utilized by both parties. The Board finds that neither party submitted comparables that were particularly similar to the subject due to significant differences to the subject in location, site size, dwelling size, age and/or features. The Board gave less weight to the appellant's comparables, which includes the parties' common comparable, as comparable #1 is significantly older than the subject with a much larger site and comparables #2 and #3 are located more than 3 miles away from the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3. Although each comparable is smaller in dwelling size with varying degrees of similarity in features when compared to the subject, they are more similar to the subject in location, land area, design and age. These comparables sold in December 2015 and June 2017 for prices of \$159.00 and \$229.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$185.48 per square foot of living area, including land, which is supported by the comparable sales in the record on a square foot basis. After considering adjustments to the comparables for differences such as dwelling size and features when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: 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

AGENCY

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COUNTY

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