



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

APPELLANT: Kimberly O'Leary  
DOCKET NO.: 17-02279.001-R-1  
PARCEL NO.: 14-31-306-025

The parties of record before the Property Tax Appeal Board are Kimberly O'Leary, 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:** \$42,027  
**IMPR.:** \$131,433  
**TOTAL:** \$173,460

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 two-story single-family brick dwelling that was built in 1967 and contains 2,565 square feet of living area. Features of the home include a full basement, central air-conditioning, two fireplaces, and a 616-square foot attached garage. According to the listing sheet submitted by appellant's counsel, the subject has a 720-square foot basement recreation room. The dwelling is situated on a 19,696 square foot site located in Barrington, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales.<sup>1</sup> The comparables are located from .39 to .67 of a mile from the subject and all have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame or brick construction situated

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<sup>1</sup> Although the grid analysis contains information on four comparable sales, comparable #2 is the subject property.

on sites containing 19,236 to 25,585 square feet of land area. The dwellings were built from 1969 to 1972. The dwellings range in size from 2,558 to 2,814 square feet of living area. The comparables each have an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 483 square feet of building area. The comparables sold from April to July 2015 for prices ranging from \$465,000 to \$555,000 or from \$170.58 to \$199.37 per square foot of living area, including land. Appellant's counsel also submitted a brief dated August 8, 2017 arguing that his client purchased the house in August 2015 for \$480,000 and, after applying the equalization factor of 1.0327, the market value would be \$495,696, "which is significantly less than the current value of \$540,968 assigned by the Ela Township assessor." Appellant's counsel also submitted a listing sheet pertaining to the sale of the subject property which shows that the basement has a 720-square foot recreation room. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$495,696 or \$193.25 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 \$173,460. The subject's assessment reflects a market value of approximately \$523,258 or \$204.00 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. The comparables are located from .083 to .992 of a mile from the subject and only one of which has the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of brick and frame construction situated on sites containing from 20,703 to 24,637 square feet of land area. The homes were built in 1965 or 1966 and contain from 2,614 to 2,822 square feet of living area. The comparables each have an unfinished basement, central air-conditioning, one or two fireplaces, and a garage ranging in size from 123 to 616 square feet of building area. According to the property record cards submitted by the board of review, its comparables #1 and #2 are owned by the Illinois Department of Transportation (IDOT). The comparables sold from August 2017 to July 2018 for \$495,000 or \$620,000 or from \$186.04 to \$221.35 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's comparable #2 is the subject property. The Board gave less weight to board of review comparables #1 and #2 which are both owned by IDOT and are located almost a mile from the subject. Further, comparable #2 has a much smaller garage when compared to the subject. The remaining five comparables were the best

comparables submitted in the record in terms of location, design, age, size and features. These comparables sold from April 2015 to June 2018 for prices ranging from \$465,000 to \$555,000 or from \$170.58 to \$199.37 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$523,258 or \$204.00, land included, which falls within the range established by the best comparables sales submitted for the Board's consideration on an overall basis but above the range on a per square foot basis. After considering adjustments to the comparables for their slightly larger dwelling sizes when compared to the subject, the Board finds the subject's assessed value is supported and no 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: 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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