



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

APPELLANT: Richard & Linda Holan
DOCKET NO.: 17-02376.001-R-1
PARCEL NO.: 13-16-312-008

The parties of record before the Property Tax Appeal Board are Richard & Linda Holan, the appellants, 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: \$28,590
IMPR.: \$83,746
TOTAL: \$112,336

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 wood-shake single-family dwelling built in 1966. The dwelling contains 1,878 square feet of living area and features a full partially finished basement, central air-conditioning, a fireplace, and a 455-square foot attached garage. The dwelling is situated on a 65,442 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on three comparable sales located from .63 of a mile to 3.73 miles from the subject. The comparables consist of one, 1.5-story and two, two-story wood-sided single-family dwellings situated on sites ranging in size from 9,168 to 39,615 square feet of land area. The dwellings were built from 1953 to 1972 and range in size from 1,832 to 2,119 square feet of living area. The comparables each have a basement, one with finished area, and a fireplace. Two

comparables each have central air conditioning and two each have a garage containing 552 or 582 square feet of building area. The comparables sold from October 2015 to April 2017 for prices ranging from \$278,000 to \$334,000 or from \$142.79 to \$157.62 per square foot of living area, land included. Based on this evidence, the appellants 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 \$112,336. The subject's assessment reflects a market value of approximately \$338,872 or \$180.44 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 a grid analysis and property record cards for the subject and four comparable sales, one of which was also submitted by the appellants.¹ The dwellings are located within .628 of a mile from the subject. The comparables consist of one, one-story and three, two-story brick or wood-sided single-family dwellings situated on sites containing 19,711 to 45,379 square feet of land area. The homes were built from 1936 to 1973 and range in size from 1,848 to 2,184 square feet of living area. The dwellings each have a finished basement, central air-conditioning, one or two fireplaces, and a garage containing 280 to 553 square feet of building area. Comparable #2 features a basement in-law arrangement and second kitchen purportedly added after the 2016 sale, while comparable #3 was rehabbed prior to sale, according to the property record cards. The comparables sold from March to November 2016 for prices ranging from \$334,000 to \$500,000 or from \$157.62 to \$237.62 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board as one comparable was submitted by both parties. The Board gave less weight to appellants' comparables #2 and #3 which are located 3.70 or more miles from the subject property. The Board also gave less weight to board of review comparables #3 and #4 as comparable #3 is a much older dwelling when compared to the subject and comparable #4 is of one-story design, dissimilar to the subject.

The Board finds that board of review comparable #2 and the parties' common comparable are the best comparables submitted for the Board's consideration and are generally similar to the subject in age, size, design, and most features. These comparables sold in March and November

¹ Appellants' comparable #1 and board of review comparable #1 are the same property.

2016 for \$334,000 and \$500,000 or \$157.62 and \$228.94 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$338,872 or \$180.44 per square foot of living area, land included, which is supported by the best comparable sales in the record. After making adjustments to the comparables for differences from the subject, the Board finds 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: July 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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