



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

APPELLANT: Jack Pickup  
DOCKET NO.: 18-02247.001-R-1  
PARCEL NO.: 13-36-305-017

The parties of record before the Property Tax Appeal Board are Jack Pickup, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$34,736  
**IMPR.:** \$115,264  
**TOTAL:** \$150,000

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 2018 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 wood siding exterior construction with 2,383 square feet of living area. The dwelling was constructed in 1932. Features of the home include an unfinished basement, central air conditioning, a woodstove and a 576 square foot two-car garage.<sup>1</sup> The property has an 8,661 square foot site and is located in 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 \$424,000

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<sup>1</sup> The appellant's appraiser reported property details that differed from assessing officials. The Board finds these slight differences in dwelling, basement and garage square footage are not relevant to determining the correct assessment of the subject property based on the evidence in the record.

as of January 1, 2018. The appraisal was prepared by Peter Petrovich, a certified residential real estate appraiser.

The purpose of the appraisal was to provide a retrospective valuation of the subject property for taxation purposes. The appraiser described the subject property as an 86 year old dwelling of 1.5-story frame construction in overall average condition for the market and with reported updates being hardwood floors and bathrooms.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located within 0.34 of a mile from the subject property. The comparables have sites that range in size from 6,000 to 9,078 square feet of land area and are improved with dwellings described as farmhouse, bungalow or cape cod styling which appear to be two-story dwellings based on photographs of each property. The dwellings have brick, frame or brick and frame exterior construction and range in size from 2,010 to 2,682 square feet of living area. The homes range in age from 69 to 92 years. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage with storage for one or two cars. The comparables had condition ratings described as average, less updates, more updates and superior. The comparables sold from December 2016 to August 2017 for prices ranging from \$400,000 to \$545,000 or from \$149.14 to \$223.38 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$421,300 to \$424,000. After his analysis of all pertinent facts related to the subject and comparable sales, the appraiser arrived at an opinion of market value for the subject of \$424,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$141,319 which equates to a market value of \$423,999 or \$177.93 when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,920. The subject's assessment reflects a market value of \$534,825 or \$224.43 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% 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 within approximately 0.13 of a mile from the subject property. Board of review comparable #2 was also presented by the appraiser as comparable #4. The comparables have sites that range in size from 5,111 to 8,235 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,180 to 2,508 square feet of living area. The homes were built from 1888 to 1926. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 339 to 829 square feet of building area. One comparable has two fireplaces. The board of review grid analysis describes the condition of comparables as very good or excellent, compared to the subject's condition of good. The comparables sold from August 2017 to February 2018 for prices ranging from \$545,000 to \$722,500 or from \$227.75 to \$288.08 per square foot of living area, land included.

The board of review also submitted comments regarding the appellant's appraisal comparables #2 and #3 which they describe as Cape Cod in style, "essentially one-story properties with finished attic space as the second story", compared to the subject which they describe as a "true two-story." The board of review asserted that "it is common for true two-story properties to be preferred in the market" though they make no adjustment for this design difference. Based on this evidence, the board of review requested 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 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 parties submitted an appraisal and two comparables for the Board's consideration as one of the board of review comparables was also submitted in the appellant's appraisal report. The Board finds that three of the comparables used by the appraiser have adjustments for condition with comparables #1 and #4 adjusted by approximately 15% and 18% respectively for this element. This higher adjustment for appraisal comparables #1 and #4 suggests these sales are less similar to the subject property. Therefore, less weight is given to the opinion of value for the subject as indicated by the appraisal. The Board will, however, consider the raw comparable sale data presented in the appraisal report.

The Board gave less weight to appraisal comparables #1 and #4/board of review comparable #2 along with board of review comparables #1 and #3 due to differences in condition rating when compared to the subject.

The Board finds the best evidence of market value to be the appraisal comparables #2 and #3 which have varying degrees of similarity to the subject but are most similar to the subject in condition. These two comparables sold in July or March 2017 for prices of \$449,000 or \$485,000 or for \$223.38 and \$214.89 per square foot of living area, land include, respectively. The subject's assessment reflects a market value of \$534,825 or \$224.43 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences with the subject, especially for condition, dwelling size and basement finished area, 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: December 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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