



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

APPELLANT: Linda Achramowicz
DOCKET NO.: 18-02405.001-R-1
PARCEL NO.: 13-12-103-003

The parties of record before the Property Tax Appeal Board are Linda Achramowicz, 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: \$43,344
IMPR.: \$86,013
TOTAL: \$129,357

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 brick exterior construction with 2,283 square feet of living area. The dwelling was constructed in 1969. Features of the home include a part crawl space and part concrete slab foundation, central air conditioning, a fireplace and a 574 square foot garage. The property has a 56,628 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 2.16 to 2.20 miles from the subject property. The comparables have sites that range in size from 53,024 to 54,886 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,516 to 2,956 square feet of living area. The homes were built in 1968 or 1977. Each comparable has a basement with finished area, central air

conditioning, one fireplace and a garage ranging in size from 528 to 600 square feet of building area. The comparables sold from March to August 2017 for prices ranging from \$465,000 to \$488,000 or from \$162.38 to \$193.96 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$109,573.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,357. The subject's assessment reflects a market value of \$391,043 or \$171.28 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 from approximately 1.18 to 2.17 miles from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 20,630 to 168,431 square feet of land area and are improved with a one-story and two, two-story dwellings of brick or wood siding exterior construction that range in size from 1,960 to 2,516 square feet of living area. The homes were built from 1949 to 1968. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 528 to 856 square feet of building area. The comparables sold from March to November 2017 for prices ranging from \$345,000 to \$488,000 or from \$176.02 to \$193.96 per square foot of living area, land included. 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 evidence in the record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains five comparables for the Board's consideration as one comparable was common to both parties. The Board finds neither of the parties' comparables are particularly similar to the subject. Nonetheless, the Board shall decide based on the evidence, regardless of the quality of the evidence. The Board gave less weight to the appellant's comparables #1 and #2 due to their dissimilar dwelling size compared to the subject. The Board gave less weight to board of review comparable #1 due to its dissimilar site size, design and age when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review #3 and board of review comparable #2 which are more similar to the subject in terms of age, design and dwelling size but have basements, one with finished area, compared to the subject's part crawl space and part concrete slab foundation. These two comparables sold in March 2017 for prices of \$345,000 and \$488,000 or for \$176.02 and \$193.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$391,043 or \$171.28 per square foot of living area, including land, which is bracketed on an overall price

basis and below the per square foot prices of the two best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not 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: January 19, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Linda Achramowicz, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085