



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

APPELLANT: Gary & Joanne Parks
DOCKET NO.: 19-01708.001-R-1
PARCEL NO.: 13-26-401-005

The parties of record before the Property Tax Appeal Board are Gary & Joanne Parks, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$55,217
IMPR.: \$189,697
TOTAL: \$244,914

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a favorable 2018 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2019 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 1.5-story dwelling of brick and frame exterior construction with 3,972 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 773 square foot garage.¹ The property has an approximately 87,670 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located from .30 of a mile to 2 miles

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review. The appellants reported that the subject dwelling has an unfinished basement and is situated on an 85,378 square foot site, while the board of review reported the subject dwelling has 1,965 square feet of finished basement area and is situated on an 87,670 square foot site.

from the subject property. The comparables have sites that range in size from 38,333 to 186,001 square feet of land area. The comparables are improved with two, 1.5-story dwellings and two, 1.75-story dwellings ranging in size from 3,155 to 4,979 square feet of living area. The dwellings were built from 1971 to 1988. The appellants reported that each comparable has an unfinished basement, central air conditioning, two to three fireplaces and a garage that ranges in size from 660 to 996 square feet of building area. The comparables sold from June 2017 to November 2019 for prices ranging from \$440,000 to \$735,000 or from \$139.46 to \$186.19 per square foot of living area, including land.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$195,966. The requested assessment would reflect a total market value of \$587,957 or \$148.03 per square foot of living area, land included, when using the statutory level of assessment 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$273,321. The subject's assessment reflects a market value of \$831,016 or \$209.22 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review provided a grid analysis reiterating the appellants' comparables with additional descriptive characteristics of each property. The board of review reported that the appellants' comparables have sites that range in size from 37,470 to 123,549 square feet of land area and are improved with 1.5-story or 2-story dwellings with finished basements, two of which have walkout designs. The board of review also reported that appellants' comparable #3 has a 756 square foot inground swimming pool and a hot tub. The board of review critiqued the appellants' comparables and noted that comparable #1 is located within a small unincorporated neighborhood; comparable #2 is an older sale; and comparables #3 and #4 are each located in a different city.

In support of its contention of the correct assessment of the subject property, the board of review submitted information on three comparable sales located from .09 to .73 of a mile from the subject property. The comparables have sites that range in size from 82,256 to 191,751 square feet of land area. The comparables are improved with a 1.5-story dwelling and two, 2-story dwellings of frame or brick and frame exterior construction ranging in size from 4,092 to 4,465 square feet of living area. The dwellings were built from 1970 to 1989. Comparable #1 has an effective age of 1972. The comparables each have a basement, two of which have finished area and either a walkout or a lookout design. Each comparable has central air conditioning, one to three fireplaces and a garage that ranges in size from 780 to 850 square feet of building area. Comparable #1 has a barn. The properties sold in April and June 2018 for prices ranging from \$690,000 to \$825,000 or from \$168.62 to \$191.73 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Noted in the board of review's grid analysis of its three comparable sales is a recommendation from the assessor suggesting the subject's market value should be reduced to a price of \$734,709 or \$184.98 per square of living area, including land.

The appellants' counsel submitted rebuttal comments noting the board of review has not disputed or even commented on any of the appellants' comparable sales, which should serve as admission that these sales are valid and should be considered in determining a fair market value. Counsel contends that the board of review comparable sales support a reduction and included a copy of the board of review's grid analysis highlighting the recommendation by the assessor to reduce the subject's market value to \$737,709.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables which differ from the subject in dwelling size, age, and/or location being more than 1 mile away from the subject. In addition, appellants' comparable #3 has an inground swimming pool and hot tub, not features the subject enjoys. The Board gives reduced weight to board of review comparable #1 due to its older age when compared to the subject dwelling and the fact that this property has a barn, unlike the subject.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3. These comparables are relatively similar to the subject in location, dwelling size and age, but have features with varying degrees of similarity when compared to the subject. The comparables sold in June and April 2018 for prices of \$690,000 to \$820,000 or for \$168.62 and \$183.65 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$831,016 or \$209.22 per square foot of living area, including land, which falls above the two best comparable sales in this record both in terms of overall value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and 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:

August 24, 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

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