



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

APPELLANT: Barbara Murphy
DOCKET NO.: 19-03023.001-R-1
PARCEL NO.: 13-24-203-002

The parties of record before the Property Tax Appeal Board are Barbara Murphy, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$38,656
IMPR.: \$64,344
TOTAL: \$103,000

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 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 is improved with a one-story dwelling of frame construction with 2,200 square feet of living area. The dwelling was constructed in 1952. Features of the home include a slab foundation, central air conditioning, one fireplace and a two-car attached garage with 525 square feet of building area. The property has a 53,311 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 improved with one-story dwellings of brick or brick and frame construction ranging in size from 1,937 to 2,967 square feet of living area. The homes were built from 1948 to 1953. Two comparables have basements with one being partially finished, two comparables have central air conditioning, each comparable has one or two fireplaces, and each property has an attached garage ranging in size from 414 to 676

square feet of building area. Comparable #2 also has a detached metal utility shed with 80 square feet of building area. These properties have sites ranging in size from 49,223 to 89,721 square feet of land area and are located from .60 to 1.34 miles from the subject property. The sales occurred from April 2018 to September 2019 for prices ranging from \$274,500 to \$330,000 or from \$111.22 to \$148.43 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$90,658.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,104. The subject's assessment reflects a market value of \$322,603 or \$146.64 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of brick construction ranging in size from 1,792 to 2,370 square feet of living area. The dwellings were built in 1952, 1971 or 1973. Each comparable has a basement that is partially finished, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 504 to 829 square feet of building area. Comparable #1 also has a greenhouse and comparable #2 also has an additional detached garage with 400 square feet of building area. The comparables have sites ranging in size from 40,511 to 374,180 square feet of land area and are located from .76 to 1.40 miles from the subject property. The sales occurred from August 2016 to April 2019 for prices ranging from \$427,500 to \$485,000 or from \$184.81 to \$270.65 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 record contains seven sales submitted by the parties to support their respective positions. The Board gives less weight to the comparables submitted by the board of review as each comparable has a basement that is partially finished while the subject has a slab foundation; comparables #3 and #4 are significantly newer than the subject property; comparables #1 and #2 have larger garages than the subject property; comparable #1 has a greenhouse; and comparables #1, #2 and #4 have sites that are approximately 400% to 700% larger than the subject's site. The board of review comparables are superior to the subject property, which justifies their significantly higher values in relation to the subject property.

The Board finds the comparables provided by the appellant are more similar to the subject property than are the comparables provided by the board of review. The appellant's comparables are relatively similar to the subject in age and dwelling size. The Board finds, however, that appellant's comparable #1 has a basement that is partially finished, which would require a

downward adjustment to make the property more equivalent to the subject property with a slab foundation. The Board finds comparable #2 has a larger site than the subject property which would require a downward adjustment to make the property more equivalent to the subject property. The Board finds that comparable #3 has a larger site and an unfinished basement, which would require a downward adjustment to make the property more equivalent to the subject property with a slab foundation and smaller site. The appellant's comparables sold for prices ranging from \$274,500 to \$330,000 or from \$111.22 to \$148.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$322,603 or \$146.64 per square foot of living area including land is within this range but is excessive considering its inferior characteristics in relation to the appellant's comparables.

Based on this evidence the Board finds the assessment of the subject property as established by the board of review is not correct 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: September 21, 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

Barbara Murphy , by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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