



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

APPELLANT: Tim & Shari Sullivan  
DOCKET NO.: 19-03066.001-R-1  
PARCEL NO.: 14-06-301-006

The parties of record before the Property Tax Appeal Board are Tim & Shari Sullivan, the appellants, by attorney Michael B. Andre of Eugene L. Griffin & Associates, Ltd. in Chicago; 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:** \$70,810  
**IMPR.:** \$204,775  
**TOTAL:** \$275,585

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 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 two-story dwelling of masonry exterior construction with 5,906 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement with finished area, central air conditioning, five fireplaces and a four-car garage.<sup>1</sup> The property has a 48,343 square foot site and is located in a premier golf course district planned unit development (PUD) known as Wynstone in North Barrington, Ela Township, Lake County.

---

<sup>1</sup> The parties differ as to the number of fireplaces and basement finish in the subject dwelling. The Board finds the best evidence of the number of fireplaces and basement finish is found in the appellant's appraisal, as the appraiser reported that he had made interior and exterior inspections of the subject dwelling and included a photograph addenda in the appraisal report.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$730,000 as of January 1, 2019. The appraisal was prepared by Gregory Nold, a Certified General Real Estate Appraiser who also has the MAI designation issued by the Appraisal Institute. The purpose of the appraisal was to develop a market value opinion of the subject property, identified as PINs 14-06-301-006 and 13-01-405-031, as improved, for ad valorem tax assessment and for no other purpose. The property rights appraised were the fee simple interest and the client was identified as Timothy Sullivan. The appraiser described the subject dwelling as having a masonry exterior and good overall quality construction. The appraiser reported that the structure appears adequately maintained on an overall basis and is considered to be in generally average to good condition for the area.

Upon inspection, the appraiser noted that ownership reported that the windows are original and have low thermal quality with poor performance during extreme heat in the summer as well as the cold in the winter. Additionally, the original cedar shake roof required replacement in 2016 and a new asphalt shingle roof cover was installed. This material is highly unusual for this subdivision and below the market standard (cedar shake). These material quality/condition elements were factored into the appraiser's final reconciliation.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparables sales located from .22 to .99 of a mile from the subject property. The comparables have sites ranging in size from 26,153 to 63,303 square feet of land area and were described as having an average residential view, a lake view or a golf course view. The comparables are improved with two-story dwellings of masonry or masonry and frame exterior construction that range in size from 3,995 to 7,657 square feet of living area and in age from 22 to 27 years old. The comparables each have a full basement, with five having finished area. Each comparable features central air conditioning, one to four fireplaces and either a three-car or a four-car garage. Comparable #2 has an inground swimming pool. These properties sold from May 2017 to March 2019 for prices ranging from \$550,000 to \$750,000 or from \$78.36 to \$160.20 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in site size, view, quality of construction, room count, gross living area, finished basement area and other features to arrive at adjusted prices ranging from \$674,500 to \$749,300. Based on this data the appraiser arrived at an estimated market value of \$730,000 as of January 1, 2019.

Based on this evidence, the appellants requested an assessment of \$243,334, reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,585. The subject's assessment reflects a market value of \$837,899 or \$141.87 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.

The board of review provided written correspondence prepared by the Ela Township Assessor regarding the appellants' evidence asserting that the appellants' appraiser's comparable #1 has no age adjustment, although it was built in 1990 when compared to the subject which was built

in 2001; comparable #2 was a relocation sale and deemed unqualified by the assessor's office; the gross living area adjustment of \$30 per square foot of living area is really low for Ela Township let alone Wynstone; and comparables #3 through #6 are located in Cuba Township, not Ela Township like the subject. The assessor contends that the offer to reduce the subject's market value to \$826,838 or \$140.00 per square foot of living area is equitable and fair considering the market and uniformity in the Wynstone's neighborhood.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on five comparable sales located within the same neighborhood as the subject and from .07 to .37 of a mile from the subject property. The comparables have sites that range in size from 36,393 to 57,931 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction. The comparables each have a basement, four of which have walk out designs. Each comparable has central air conditioning, two or three fireplaces and a garage that ranges in size from 1,099 to 1,276 square feet of building area. The properties sold from March 2017 to June 2019 for prices ranging from \$699,999 to \$1,230,000 or from \$141.24 to \$187.99 per square foot of living area, including land. Based on this 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 appellants submitted an appraisal of the subject property with a final value conclusion of \$730,000 as of January 1, 2019, while the board of review submitted five comparable sales to support their respective positions.

The Board gives less weight to the value conclusion in the appellants' appraisal as the appraiser used four properties that were located in a different township than the subject property when other similar homes within the subject's neighborhood were available. Furthermore, three of the appraiser's comparables have sale dates occurring in 2017 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. Lastly, the appraiser's comparables #2 and #4 have considerably smaller dwelling sizes than the subject and the appraiser's comparable #3 has a significantly larger dwelling size than the subject dwelling. The Board finds these factors undermine the credibility of the appraiser's conclusion of value.

The Board gives reduced weight to board of review comparable #2 as its sale date in 2017 occurred less proximate in time to the January 1, 2019 assessment date than the remaining comparables in the record and board of review comparable #3 has a considerably smaller dwelling size than the subject. The Board also gives reduced weight to board of review comparable #5 as its sale price of \$1,230,000 appears to be an outlier when compared to the sale prices of the remaining comparables. The Board finds the best evidence of market value to be

board of review comparables #1 and #4. These comparables sold more proximate in time to the assessment date at issue, are located in the subject's neighborhood and are similar to the subject dwelling size, design, age and features. The properties sold in January 2018 and November 2018 for prices of \$835,000 and \$799,000 or for \$141.67 and \$144.75 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$837,899 or \$141.87 per square foot of living area, including land, which is slightly greater in overall market value of the two best comparables in the record, but bracketed by these comparables on a price per square foot basis. The subject's slightly higher overall market value appears to be justified given its larger dwelling size. After considering any necessary 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 supported and 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: November 16, 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

Tim & Shari Sullivan, by attorney:  
Michael B. Andre  
Eugene L. Griffin & Associates, Ltd.  
29 North Wacker Drive  
Suite 650  
Chicago, IL 60606

COUNTY

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