



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

APPELLANT: Patrick Smith  
DOCKET NO.: 19-03110.001-R-1  
PARCEL NO.: 13-10-102-002

The parties of record before the Property Tax Appeal Board are Patrick Smith, the appellant; 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:** \$42,825  
**IMPR.:** \$140,490  
**TOTAL:** \$183,315

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 consists of a 2-story dwelling of brick and frame exterior construction with 3,290 square feet of living area. The dwelling was constructed in 1998 and is approximately 21 years old. Features of the home include a full basement finished with a recreation room, central air conditioning, a fireplace and a 3-car garage with 615 square feet of building area.<sup>1</sup> The property has a 60,548 square foot site and is located in Lake 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 \$500,000 as of January 1, 2019. The appraisal was prepared by David Conaghan, a Certified General Real Estate Appraiser. Conaghan also has the Certified Illinois Assessing Officer (CIAO)

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<sup>1</sup> The appellant's appraiser revealed in the appraisal report that the subject dwelling has basement finished with a recreation room, which was not reported by the board of review.

designation. The property rights appraised were fee simple and the purpose of the appraisal was to assist with an ad valorem tax assessment and no other purpose. The appraiser described the subject as being a good quality construction and is considered to be in average condition for the area.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing three comparable sales that are located within .83 miles from the subject property. The comparables are described as 1-story or 2-story dwellings of brick and cedar or stone and cedar exterior construction ranging in size from 3,380 to 3,636 square feet of living area and are approximately 19 or 31 years old. The appraiser reported that the subject location was good and the comparables' locations were average. The appraiser reported that the subject dwelling and all of the comparable dwellings were considered to be in good condition. Each comparable has a full basement with finished area, central air conditioning, one or two fireplaces and either a 3-car or a 3.5-car garage. The comparables have sites ranging in size from 42,625 to 128,145 square feet of land area. The comparables sold from January 2016 to December 2017 for prices ranging from \$450,000 to \$500,000 or from 123.76 to \$147.93 per square foot of living area, including land. The appraiser applied an adjustment to comparable #3 for date of sale and applied adjustments to all the comparables for differences when compared to the subject in site size, room count, gross living area and number of fireplaces to arrive at adjusted prices ranging from \$436,312 to \$500,000. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$500,000 as of January 1, 2019.

Based on this evidence, the appellant requested an assessment 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 \$183,315. The subject's assessment reflects a market value of \$557,358 or \$169.41 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 of the subject property the board of review submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .90 of a mile from the subject. The comparables have sites that range in size from 39,934 to 49,980 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,218 to 3,879 square feet of living area and were constructed from 1978 to 2001. The comparables each have a basement with one being a walk-out and two having finished area. Each comparable has central air conditioning, from one to four fireplaces and a garage ranging in size from 766 to 842 square feet of building area. The comparables sold August 2017 to June 2018 for prices ranging from \$557,500 to \$580,000 or from \$149.52 to \$175.96 per square foot of living area, including land.

Based on this evidence, the board of review believes the subject's assessment is supported.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal of the subject property and the board of review submitted three comparable sales to support their respective positions before the Board. The Board has given less weight to the appraiser's conclusion of value as the appraiser utilized comparable #3 that has a considerably larger site size and a dissimilar one-story design when compared to the subject. Furthermore, this property had a sale date which occurred 36 months prior to the effective date of the appraisal when other more similar comparable sales were available that sold more proximate in time to the effective date of the appraisal and were provided by the board of review. In addition, the appraiser made no adjustments for location, although the comparables were reported to have average locations in contrast to the subject's good location. Lastly, the appraiser provided conflicting data on the condition of the subject dwelling, stating in the description that the subject was in average overall condition for the area but reporting the dwelling to be in good condition in the grid analysis for comparison purposes, which further undermines the credibility of the appraiser's conclusion of value. However, the Board will analyze the raw sales data of the comparables presented in the appraisal.

The record contains a total of six comparable sales for the Board's consideration. The Board has given less weight to the appellant's appraisal comparable #3 as the sale occurred less proximate in time to the lien date at issue than other comparable sales in the record. Furthermore, this comparable has a considerably larger site size and dissimilar dwelling design when compared to the subject. The Board has given reduced weight to board of review comparable #3 due to its larger dwelling size and older age when compared to the subject dwelling.

The Board finds the best evidence of the subject's market value to be the appellant's appraisal comparables #1 and #2, along with the board of review comparables #1 and #2. These comparables sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and some features. These properties sold from July 2017 to May 2018 for prices ranging from \$450,000 to \$566,250 or from \$123.76 to \$175.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$557,358 or \$169.41 per square foot of living area, land included which is within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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COUNTY

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