



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

APPELLANT: Thomas Coe
DOCKET NO.: 19-03746.001-R-1
PARCEL NO.: 13-23-400-005

The parties of record before the Property Tax Appeal Board are Thomas Coe, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$91,507
IMPR.: \$71,791
TOTAL: \$163,298

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 two-story dwelling of wood siding exterior construction with 2,322 square feet of living area. The dwelling was constructed in 1978 and is approximately 41 years old. Features of the home include a full unfinished basement, a fireplace and a 552 square foot garage. The property has an approximately 236,970 square foot site and is located in 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 within the same assessment neighborhood code as the subject and from .39 of a mile to 2.43 miles from the subject property. The comparables have sites that range in size from 208,495 to 281,118 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 2,647 to 2,951 square feet of living area. The dwellings range in age from

48 to 56 years old. The appellant reported that each comparable has a full basement with one having finished area. The comparables each have central air conditioning, one or two fireplaces and a garage that ranges in size from 483 to 568 square feet of building area. The properties sold from March 2017 to June 2018 for prices ranging from \$420,000 to \$510,000 or from \$142.30 to \$192.67 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$128,690, which would reflect a market value of \$386,109 or \$166.28 per square foot of living area, including land, when using 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 \$163,298. The subject's assessment reflects a market value of \$496,497 or \$213.82 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 three comparable sales as comparable #4 shown in the grid analysis is a duplicate of comparable #2. In addition, board of review comparables #2 and #3 are the same properties as the appellant's comparables #3 and #2, respectively, which were previously described by the appellant.¹ Board of review comparable #1 has a site size of 217,800 square feet of land area that is improved with a two-story dwelling of vinyl siding exterior construction. The dwelling has 2,332 square feet of living area and was built in 1946 and an effective age of 1953. The dwelling has a partial basement with a recreation room, two fireplaces and a 528 square foot garage. The property also has a metal utility shed. This property sold in June 2018 for a price of \$485,000 or \$207.98 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 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 record contains four suggested comparable sales for the Board's consideration, as two comparables were common to both parties. The Board gives less weight to appellant's comparables #1 and #2/board of review comparable #3 due to their considerably larger dwelling sizes when compared to the subject. Furthermore, appellant's comparable #1 sold in 2017 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date and appellant's comparable #2/board of review comparable #3 is located more than 2 miles away from the subject property.

¹ Board of review comparable #2/appellant's comparable #3 has a dwelling with an effective age of 1966 a 920 square foot attached garage and a 484 square foot detached garage as reported by the board of review, which was unrefuted by the appellant.

The Board finds the best evidence of market value to be the parties' two remaining comparables. Despite that each dwelling is considerably older than the subject dwelling and both comparables have varying degrees of similarity to the subject in design and features, they are more similar to the subject in location and dwelling size. The comparables sold in June and March 2018 for prices of \$485,000 and \$510,000 or for \$207.98 and \$192.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$496,497 or \$213.82 per square foot of living area, including land, which falls between the two best comparable sales in the record in terms of overall market value but above the comparables on a price per square foot basis. The Board finds the subject's higher price per square foot appears to be justified given the dwelling's newer age. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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: December 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

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