



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

APPELLANT: Francis Emmons  
DOCKET NO.: 19-04162.001-R-1  
PARCEL NO.: 13-11-300-312

The parties of record before the Property Tax Appeal Board are Francis Emmons, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$7,947  
**IMPR.:** \$77,878  
**TOTAL:** \$85,825

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 single residential condominium unit with 1,347 square feet of living area.<sup>1</sup> The condominium unit was constructed in 1980 and features a full walkout basement with finished area, central air conditioning, two fireplaces, and a 242-square foot detached garage. The property has a 1,320-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 information on three comparable sales located in the same assessment neighborhood as the subject property. The comparables have sites ranging in size from 1,024 to

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<sup>1</sup> The parties disagree as to the subject's dwelling size with the appellant contending that the subject dwelling contains 1,333 square feet of living area. The Board finds that the best evidence of the subject's dwelling size is the property record card submitted by the board of review which contains a schematic drawing with measurements.

1,333 square feet of land area and consist of single residential condominium units ranging in size from 1,024 to 1,333 square feet of living area. The dwellings were built from 1979 to 1983 and each features central air conditioning and a detached garage ranging in size from 231 to 242 square feet of building area. Two units each have a fireplace. The comparables sold from December 2017 to August 2019 for prices ranging from \$142,000 to \$185,500 or from \$138.67 to \$155.70 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$78,952 which would reflect a market value of \$236,880 or \$175.86 per square foot of living area, land included, 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 \$85,825. The subject's assessment reflects a market value of \$260,946 or \$193.72 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 located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 1,150 to 1,360 square feet of land area and consist of single residential condominium units ranging in size from 1,154 to 1,362 square feet of living area. The units were built in 1976 or 1978 and each features central air conditioning, a fireplace, and a detached garage containing 242 square feet of building area. The comparables sold in March or May 2018 for prices ranging from \$242,500 to \$260,000 or from \$184.55 to \$221.40 per square foot of living area, including land. The board of review also submitted the property record card for the subject property and Real Estate Transfer Declaration (PTAX-203) form associated with the sale of the subject property. Based on this evidence, the board of review requested that 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of six comparable sales for the Board's consideration with varying degrees of similarity to the subject unit. The Board gave less weight to appellant's comparable #1 based on its sale date in 2017, a date less proximate in time to the January 1, 2019 assessment date in question and thus less likely to reflect subject's market value as of the assessment date than the remaining comparables in the record.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3 and the board of review comparables. These comparables are similar to the subject in location, age, site size, and dwelling size. However, all but board of review comparable #2 lack a basement which is a feature of the subject unit thus suggesting that upward adjustments need to be made to

these comparables to make them more equivalent to the subject. These best comparables in the record sold from March 2018 to August 2019 for prices ranging from \$177,500 to \$260,000 or from \$139.16 to \$221.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$260,946 or \$193.72 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record on an overall value basis and within the range on a per square foot basis. However, the subject's slightly higher overall value is justified considering its superior partially finished walkout basement compared to all but one of the comparables in the record which lack a basement feature. Additionally, as to the only comparable that has a basement feature, the size of its basement is significantly smaller in comparison to the subject and does not have a walkout feature, unlike the subject. After considering adjustments to the comparables for differences from the subject such as a basement feature, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued and, therefore, no reduction in the subject's 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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