



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

APPELLANT: Robert Doherty
DOCKET NO.: 19-04488.001-R-1
PARCEL NO.: 13-11-400-335

The parties of record before the Property Tax Appeal Board are Robert Doherty, 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: \$16,253
IMPR.: \$156,470
TOTAL: \$172,723

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 1.5-story condominium of frame exterior construction with 2,637 square feet of living area. The dwelling was constructed in 1993. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a 528 square foot garage. The property has 2,637 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 five comparable sales located within the same neighborhood code as the subject. The comparables are situated on sites ranging in size from 2,247 to 2,789 and are improved with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 2,247 to 2,789 square feet of living area. The dwellings were constructed from 1975 to 1997. The comparables have basements with finished area, four of which are walk-out. Other

features of each comparable include central air conditioning, two or three fireplaces and a garage ranging in size from 431 to 484 square feet of building area. The comparables sold from March 2017 to September 2019 for prices ranging from \$356,000 to \$550,000 or from \$158.43 to \$244.77 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,723. The subject's assessment reflects a market value of \$525,154 or \$199.15 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 the subject's assessment, the board of review submitted information on seven comparable sales located within the same neighborhood code as the subject, one of which was submitted by the appellant.¹ The comparables are situated on sites ranging in size from 2,250 to 2,790 and are improved with two-story condominiums of wood siding exterior construction ranging in size from 2,247 to 2,789 square feet of living area. The condominiums were constructed from 1987 to 1997. The comparables have basements with recreation rooms, five of which are walk-out. Each comparables features central air conditioning, two fireplaces and a garage ranging in size from 431 to 528 square feet of building area. The board of review reported comparable sales #2 through #7 are the same model as the subject. The seven comparables sold from August 2017 to April 2020 for prices ranging from \$495,000 to \$555,000 or from \$187.71 to \$247.00 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted eleven comparable sales for consideration, one of which was common to both parties. The Board gave reduced weight to the appellant's comparables #1, #2, #3 and #5 due their differences in age, dwelling size and/or their sale dates in 2017 being less proximate in time to the January 1, 2019 assessment date and less likely to be reflective of market value. The Board also gave less weight to board of review comparable #1 due to its smaller dwelling size when compared to the subject and to board of review comparables #4 and #7 which sold in 2017 or 2020, less proximate in time to the January 1, 2019 assessment date and less likely to be reflective of market value.

¹ The Board finds board of review comparable #5 and appellant's comparable #4 are the same property. For ease of reference, the Board has renumbered the board of review's second set of two comparables as #6 and #7.

The Board finds the parties' remaining comparables which includes the common comparable sold proximate in time to the January 1, 2019 assessment date and are similar to the subject in location, design, dwelling size, and features. However, the Board gave most weight to board of review comparables #2, #3 and #6 which are the same model as the subject and identical in dwelling size and features. These comparables sold from July 2018 to June 2019 for prices ranging from \$495,000 to \$520,000 or from \$187.71 to \$197.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$525,154 or \$199.15 per square foot of living area, including land which falls slightly above the range established by the most similar comparables sales in the record but justified due to its newer age. After considering 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 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: January 18, 2022



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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