



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Alfred Durband
DOCKET NO.: 19-04958.001-R-1
PARCEL NO.: 13-26-306-024

The parties of record before the Property Tax Appeal Board are Alfred Durband, 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:	\$19,191
IMPR.:	\$105,841
TOTAL:	\$125,032

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 split-level dwelling of frame and brick exterior construction with 1,724 square feet of above grade living area. The dwelling was constructed in 1989. Features of the home include a lower level with finished area, an unfinished basement, central air conditioning, a fireplace and a 516 square foot garage. The property has a 16,003 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 from 0.61 of a mile to 3.80 miles from the subject property. The comparables have sites that range in size from 11,011 to 208,852 square feet of land area and are improved with either a split-level or raised ranch dwelling of frame or frame and brick exterior construction ranging in size from 1,425 to 1,804 square feet of above grade living area. The dwellings were built from 1970 to 1987. Each

comparable has a lower level, two with finished area, one fireplace and a garage ranging in size from 462 to 768 square feet of building area. Two of the comparables have central air conditioning. Comparable #3 also features an enclosed porch, an inground swimming pool and a barn. The properties sold from March 2017 to May 2019 for prices ranging from \$325,100 to \$517,000 or from \$185.70 to \$312.95 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$105,728 which reflects a market value of \$317,216 or \$184.00 per square foot of above grade living area, land included, when applying 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 \$125,032. The subject's assessment reflects a market value of \$380,152 or \$220.51 per square foot of above grade 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 two comparable sales located either 0.07 of a mile or 1.25 miles from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #2. The comparables have sites with 11,011 or 19,436 square feet of land area and are improved with split-level dwellings of frame exterior construction that have 1,425 or 1,470 square feet of above grade living area. Both homes were built in 1987. Each comparable has a lower level with finished area, central air conditioning, one or two fireplaces and a garage with 462 or 550 square feet of building area. Comparable #1 also features a basement with finished area. The properties sold in March 2017 and May 2018 for prices of \$325,100 and 410,000 or \$228.14 and \$278.91 per square foot of above grade living area, land included, respectively. Based on this evidence, the board of review requested the subject'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 record contains four comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #2 and #3, including the common comparable, which sold in 2017, less proximate to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the remaining comparables which have varying degrees of similarity to the subject in location, age, land area, dwelling size and features, but sold more proximate to the January 1, 2019 assessment date. These comparables sold in May 2018 and May 2019 for prices of \$335,000 and \$410,000 or \$185.70 and \$278.91 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$380,152 or \$220.51 per square foot of above grade living area, including land, which is

bracketed by the two best comparable sales in this record on both an overall and per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds 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:

C E R T I F I C A T I O N

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:

February 15, 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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