



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

APPELLANT: David Aho
DOCKET NO.: 19-05224.001-R-1
PARCEL NO.: 14-07-101-087

The parties of record before the Property Tax Appeal Board are David Aho, 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 ***a reduction*** 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: \$55,988
IMPR.: \$163,191
TOTAL: \$219,179

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 brick exterior construction with 4,760 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, seven fireplaces and a 1,104 square foot garage. The property has a 15,944 square foot site and is located in North Barrington, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .03 to .81 of a mile from the subject property, three of which are within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 11,309 to 36,393 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,794 to 4,956 square feet of living area. The

dwelling were built from 1989 to 2000. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces and a garage ranging in size from 781 to 1,276 square feet of building area. The properties sold from July 2017 to March 2019 for prices ranging from \$417,000 to \$699,999 or from \$109.91 to \$141.24 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$214,179, which would reflect a market value of \$642,601 or \$135.00 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 \$233,217. The subject's assessment reflects a market value of \$709,082 or \$148.97 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 response to the appeal, the board of review stated the subject backs to a golf course and provided the subject's property record card which contained notes that read "sm lot golf/pond." The board of review asserted that the appellant's comparable #1 backs to Timberlake Rd; the appellant's comparable #2 is a relocation sale; the appellant's comparable #3 is a 2017 sale; and that the appellant's comparable #4 supports the subject's value after the 2019 board decision.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable sales located from .05 to .70 of a mile from the subject property, four of which are within the same assessment neighborhood code as the subject. The board of review's comparable #6 is a duplicate of the appellant's comparable #4. The comparables have sites that range in size from 11,761 to 65,415 square feet of land area and are improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,113 to 5,894 square feet of living area. The dwellings were built from 1978 to 2003 with the oldest comparable having a reported effective age of 1992. The comparables each have an unfinished basement, three of which are walk-outs. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 598 to 1,276 square feet of building area. The properties sold from June 2017 to July 2019 for prices ranging from \$535,000 to \$835,000 or from \$141.24 to \$181.05 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eleven suggested comparable sales for the Boards consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 and #3, along with the board of review comparables #1, #2, #3, #4, #5, #7 and #8 due to their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4/board of review comparable #6, which are overall more similar to the subject in dwelling size, design, age and some features. These properties sold in August and April 2018 for prices of \$560,000 and \$699,999 or for \$120.07 and \$141.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$709,082 or \$148.97 per square foot of living area, including land, which is greater than the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a 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:

April 19, 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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