



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

APPELLANT: Andrew McCauley  
DOCKET NO.: 19-05228.001-R-1  
PARCEL NO.: 14-06-301-013

The parties of record before the Property Tax Appeal Board are Andrew McCauley, 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:** \$57,253  
**IMPR.:** \$156,407  
**TOTAL:** \$213,660

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 and frame exterior construction with 4,421 square feet of living area. The dwelling was constructed in 1998. Features of the home include a walk out basement, central air conditioning, three fireplaces and a 760 square foot garage. The property has a 48,535 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 three comparable sales with the same assessment neighborhood code as the subject and located from .10 to .95 of a mile from the subject property. The comparables have sites that range in size from 36,393 to 56,352 square feet of land area and are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,863 to 4,956 square feet of living area. The dwellings were built from 1995 to

2000. The appellant reported that each comparable has a basement, two of which have walk-out designs. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 916 to 1,276 square feet of building area. The properties sold from April 2018 to August 2019 for prices ranging from \$472,816 to \$699,999 or from \$122.40 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 \$173,875, which would reflect a market value of \$521,677 or \$118.00 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 \$213,660. The subject's assessment reflects a market value of \$649,620 or \$146.94 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 five comparable sales located from .19 to 1.03 miles from the subject property, four of which have the same assessment neighborhood code as the subject. The board of review's comparable #2 is a duplicate of the appellant's comparable #3. The comparables have sites that range in size from 11,761 to 65,415 square feet of land area and are improved with one-story or two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,737 to 5,520 square feet of living area. The dwellings were built from 1978 to 2003 with comparable #3 having a reported effective age of 1992. The board of review reported that each comparable has a basement, three of which have walk-out designs. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 638 to 1,276 square feet of building area. The properties sold from June 2017 to November 2018 for prices ranging from \$620,000 to \$820,000 or from \$141.24 to \$206.29 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 a total of seven suggested comparable sales for the Board's consideration, as one sales was common to both parties. The Board has given less weight to the appellant's comparable #1 as it appears to be an outlier due to its much lower sale price compared to the other sales in this record. The Board has also given less weight to the appellant's comparable #2 as it has an inground swimming pool, unlike the subject. The Board has given reduced weight to board of review comparables #1, #3, and #4 due to differences from in the subject in dwelling size or their sales occurred in 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review comparable #2 and board of review comparable #5. Despite that board of review comparable #5 is a dissimilar one-story design when compared to the subject's two-story design, the Board finds these two comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, age and some features. The comparables sold in April and August 2018 for prices of \$699,999 and \$820,000 or for \$141.24 and \$206.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$649,620 or \$146.94 per square foot of living area, including land, which falls below the two best comparable sales in the record in terms of overall market value but between the comparables on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences, when compared to 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:

May 17, 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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COUNTY

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