



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

APPELLANT: Neal Barg
DOCKET NO.: 19-05394.001-R-1
PARCEL NO.: 15-23-201-007

The parties of record before the Property Tax Appeal Board are Neal Barg, 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: \$65,753
IMPR.: \$72,436
TOTAL: \$138,189

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 one-story dwelling of frame construction with 2,144 square feet of living area. The dwelling was constructed in 1958 but has a 1960 effective age. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached 480 square foot garage. The property has a 20,038 square foot site and is located in Lincolnshire, Vernon 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 that are located from .10 to .47 of a mile from the subject. The comparables have sites ranging in size from 19,166 to 40,075 square feet of land area that are improved with one-story dwellings of frame or brick construction containing from 1,774 to 2,600 square feet of living area. The homes were built from 1958 to 1970. Each of the comparables has central air conditioning, a fireplace and an attached garage

ranging in size from 480 to 780 square feet of building area. The comparables sold from May 2018 to April 2019 for prices ranging from \$274,000 to \$479,000 or from \$124.15 to \$216.97 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$125,054.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,189. The subject's assessment reflects a market value of \$420,155 or \$195.97 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales that are located from .06 to .38 of a mile from the subject. The comparables have sites ranging in size from 18,295 to 26,572 square feet of land area that are improved with one-story dwellings of frame or brick construction containing from 1,930 to 2,682 square feet of living area. The homes were built from 1957 to 1969 with the three oldest homes having from 1961 to 1969 effective ages. Three of the comparables have basements, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 480 to 714 square feet of building area. The board of review's comparable #1 also has an 800 square foot swimming pool and a bath house. The comparables sold from June 2018 to May 2019 for prices ranging from \$431,000 to \$570,000 or from \$167.04 to \$271.95 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 parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2, due to its significantly larger site when compared to the subject. The Board also gives less weight to the board of review's comparables #1, #3 and #5, due to their dissimilar basement foundation when compared to the subject. In addition, the board of review's comparable #1 has a swimming pool and bath house, and comparable #5 has finished basement area, which is not a feature of the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age and features. However, four of the parties' best comparables differ considerably from the subject in size. Nevertheless, the parties' best comparables sold from June 2018 to April 2019 for prices ranging from \$274,000 to \$550,000 or from \$124.15 to \$237.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,155 or \$195.97 per square foot of

living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and 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: _____

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: March 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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