



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

APPELLANT: David Ursin
DOCKET NO.: 19-07362.001-R-1
PARCEL NO.: 13-15-404-032

The parties of record before the Property Tax Appeal Board are David Ursin, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, 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: \$36,113
IMPR.: \$90,541
TOTAL: \$126,654

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 ranch style dwelling of wood siding exterior construction with 2,254 square feet of living area. The dwelling was constructed in 1975 and is 44 years old with an effective age of 1976. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 600 square foot garage. The property has a 39,993 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 three comparable sales with the same assessment neighborhood as the subject and located .55 or 1.59 miles from the subject property. The comparables have sites that range in size from 38,855 to 62,377 square feet of land area and are improved with one-story ranch style dwellings of brick or wood siding exterior construction that range in size from 2,485 to 3,150 square feet of living area. The dwellings are 42 to 50 years

old. The comparables have basements with one having a recreation room. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 637 to 781 square feet of building area. The comparables sold from March 2017 to September 2019 for prices ranging from \$386,000 to \$455,000 or from \$133.81 to \$167.96 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,977. The subject's assessment reflects a market value of \$395,187 or \$175.33 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 four comparable sales with the same assessment neighborhood as the subject and located from 1.59 to 2.69 miles from the subject. Board of review comparables #2 and #4 are duplicates of appellant's comparables ##2 and #1, respectively. The comparables have sites that range in size from 38,860 to 43,220 and are improved with one-story ranch style dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,021 to 2,709 square feet of living area. The dwellings were built from 1976 to 1982. The comparables have basements with two having recreation rooms. Each comparable has central air conditioning and one to three fireplaces. Three comparables have garages ranging in size from 637 to 781 square feet of building area. Comparable #3 is reported to have a 66 square foot detached garage. Comparable #2 has an inground swimming pool. The comparables sold from October 2018 to December 2019 for prices ranging from \$325,000 to \$455,000 or from \$155.33 to \$175.32 per square foot of living area, land included. 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 parties submitted five comparables for the Board's consideration with two comparables common to both parties. The Board gives less weight to the common comparable (appellant's comparable #2/board of review comparable #2 which is 20% larger in dwelling size and has an inground swimming pool when compared to the subject. The Board gives less weight to appellant's comparable #3 which has a 40% larger dwelling size, and its March 2017 sale date is less proximate in time to the January 1, 2019, assessment date than the other sales in the record. Reduced weight was also given to board of review comparable #3 due to its distant location being 2.69 miles from the subject.

The Board finds the best evidence of market value to be board of review comparable #1 and the parties' remaining common comparable. These two comparables are similar to the subject in style, age, site size, dwelling size and most features. However, board of review comparable #1 has a larger basement that is finished with a recreation room and has one more fireplace which require downward adjustments to make it more equivalent to the subject. These comparables sold in October and December 2018 for prices of \$386,000 and \$405,000 or \$155.33 and \$175.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$395,187 or \$175.33 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on overall market value but slightly higher on a price per square foot. Based on this evidence and 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 excessive and a reduction in the subject's assessment is 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:

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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