



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

APPELLANT: Lora French
DOCKET NO.: 20-00090.001-R-1
PARCEL NO.: 13-25-302-001

The parties of record before the Property Tax Appeal Board are Lora French, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich, 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: \$55,994
IMPR.: \$57,328
TOTAL: \$113,322

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 2020 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 is improved with a one-story dwelling of brick and wood siding exterior construction with 2,034 square feet of living area. The dwelling was built in 1955. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and an attached garage with 600 square feet of building area. The property has an 85,900 square foot or 1.97-acre 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 four comparable sales improved with one-story dwellings of brick construction that range in size from 1,830 to 3,171 square feet of living area. The homes were built from 1952 to 1977. Comparable #3 has a reported effective construction date of 1980. Each comparable has a basement with two having finished area, three comparables have central air conditioning, each comparable has one or two fireplaces, and three comparables have an

attached garage ranging in size from 504 to 588 square feet of building area. Comparable #3 also has an inground swimming pool. The comparables have sites ranging in size from approximately 4.14 to 10.00 acres. Each home has the same neighborhood code as the subject and are located from .39 to 2.00 miles from the subject property. The sales occurred from March 2018 to July 2020 for prices ranging from \$320,000 to \$460,000 or from \$136.05 to \$179.83 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$93,324.

The board of review submitted the "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,322.¹ The subject's assessment reflects a market value of \$340,409 or \$167.36 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 1,520 to 2,558 square feet of living area. The dwellings were built from 1950 to 1967. Four comparables have a full or partial basement, four comparables have central air conditioning, each comparable has one or two fireplaces, and each comparable has an attached garage ranging in size from 345 to 768 square feet of building area. Comparable #2 also has a detached garage with 1,188 square feet of building area and an inground swimming pool. Comparable #5 has a barn. Comparable #6 has a stable and a farm building. The comparables have sites ranging in size from 2.20 to 10.00 acres. The comparables have the same assessment neighborhood codes as the subject property and are located from .28 to 2.00 miles from the subject property. The sales occurred from October 2019 to July 2020 for prices ranging from \$320,000 to \$596,000 or from \$174.86 to \$298.90 per square foot of living area, including land. Board of review comparables #3 and #4 are the same properties as appellant's comparables #1 and #4, respectively.

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 eight comparable sales submitted by the parties with two properties being common to both parties. The Board gives less weight to appellant's comparables #2 and #3 due the dates of sale occurring in March and July 2018, not as proximate in time to the assessment date as the remaining sales, as well as differences from the subject dwelling in size and/or

¹ The board of review submitted its Board of Review Notes on Appeal on May 13, 2021 and again on June 24, 2021, containing two sets of four comparables. For ease of understanding the Board has renumbered the comparables submitted by the board of review on June 24th as numbers #5 through #8. Board of review comparables #7 and #8 are duplicates of board of review comparables #4 and #2, respectively.

age/effective age. The Board gives less weight to board of review comparables #5 and #6 due to differences from the subject dwelling in size and the fact each has a barn, stable and/or farm building that the subject does not have. The Board gives most weight to appellant's comparables #1 and #4 and board of review comparables #1 through #4, which includes the two common comparables. Three of the comparables have basements, and one comparable has an inground swimming pool as well as an additional detached garage, features the subject does not have, suggesting downward adjustments to the comparables would be appropriate to make them more equivalent to the subject. These comparables sold for prices ranging from \$320,000 to \$596,000 or from \$174.86 to \$298.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$340,409 or \$167.36 per square foot of living area, including land, which is within overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence and after considering the appropriate adjustments, the Board finds the assessment of the subject property as established by the board of review is correct 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: July 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lora French, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085