



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

APPELLANT: Samuel A. LaSusa
DOCKET NO.: 20-00378.001-R-1
PARCEL NO.: 13-01-402-012

The parties of record before the Property Tax Appeal Board are Samuel A. LaSusa, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 **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: \$38,835
IMPR.: \$171,593
TOTAL: \$210,428

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 consists of a one-story dwelling of stone exterior construction with 3,262 square feet of living area. The dwelling was constructed in 1956 and has an effective year built of 1965. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and a 517 square foot garage. The property has an approximately 73,410 square foot 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 located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 44,310 to 89,900 square feet of land area and are improved with one-story dwellings of brick,

¹ The Board finds the best description of the subject's basement was reported in the subject's property record card submitted by the board of review and not refuted by the appellant.

stone or wood siding exterior construction that range in size from 2,425 to 2,798 square feet of living area. The dwellings were built from 1963 to 1976. Each comparable has a basement, one or two fireplaces and a garage ranging in size from 600 to 840 square feet of building area. Three comparables have central air conditioning. The properties sold from January 2017 to March 2018 for prices ranging from \$400,000 to \$520,000 or from \$146.20 to \$185.85 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$186,086 which reflects a market value of \$558,314 or \$171.16 per square foot of living area, land included, when applying 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 \$210,428. The subject's assessment reflects a market value of \$632,106 or \$193.78 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 four comparable sales located within 0.62 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 58,350 to 104,980 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 2,417 to 3,266 square feet of living area. The homes were built from 1900 to 1995 with the oldest comparable having an effective year built of 1964. Each comparable has a basement, three with finished area and one or two fireplaces. Three comparables have central air conditioning and three comparables have either one or two garages ranging in size from 600 to 1,235 square feet of building area. Comparable #4 has a flat barn. The properties sold from March 2019 to December 2020 for prices ranging from \$510,000 to \$606,000 or from \$183.71 to \$211.01 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which sold in either 2017 or 2018, less proximate in time to the January 1, 2020 assessment date than other comparables in the record. The Board gives less weight to the board of review comparables #3 and #4 which differ from the subject in age and/or have two garages or a flat barn unlike the subject property.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate in time to the assessment date at issue and are more similar to the subject

in location, age, and design. However, these two best comparables have varying degrees of similarity to the subject in site size, dwelling size and garage size, suggesting adjustments are necessary to make these properties more equivalent to the subject. These two comparables sold in July 2019 and April 2020 for prices ranging of \$580,000 and \$510,000 or for \$210.53 and \$211.01 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$632,106 or \$193.78 per square foot of living area, including land, which falls above the two best comparable sales in this record on an overall basis and below the two best comparables on a per square foot basis. Given the subject's larger dwelling and site sizes relative to the two best comparables, a higher overall value and lower per square foot value appear logical. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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: September 20, 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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