



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

APPELLANT: Ronald & Juliet Barnes
DOCKET NO.: 20-00586.001-R-1
PARCEL NO.: 10-25-213-002

The parties of record before the Property Tax Appeal Board are Ronald and Juliet Barnes, the appellants, 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 ***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: \$13,441
IMPR.: \$56,559
TOTAL: \$70,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of wood siding exterior construction containing 2,257 square feet of living area. The dwelling was built in 1956. Features of the home include a slab foundation, three bathrooms, and central air conditioning. The property also has a frame utility shed with 112 square feet of building area. The property has an 8,330 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story homes ranging in size from 2,184 to 2,442 square feet of living area. The homes were built from 1943 to 1960. Each comparable has central air conditioning, 1½ or 2 bathrooms, and a garage ranging in size from 480 to 576 square feet of building area. Comparable #2 has one fireplace. The comparables have sites ranging in size from 7,200 to 13,948 square feet of land area and are

located from .05 to .73 of one mile from the subject property. The sales occurred from October 2018 to November 2019 for prices ranging from \$200,000 to \$240,000 or from \$91.58 to \$103.18 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$69,208.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,659. The subject's assessment reflects a market value of \$230,276 or \$102.03 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 three comparable sales improved with two-story dwellings of vinyl siding or vinyl siding and brick exterior construction ranging in size from 2,161 to 2,282 square feet of living area. The homes were built from 1955 to 1988 with the oldest home having an effective year built of 1982. Two comparables have either a full or partial basement with one having finished area. Comparable #1 has a slab foundation. Each comparable has central air conditioning and an attached garage ranging in size from 288 to 460 of building area. Two comparables have one fireplace and comparable #1 also has an additional detached garage with 484 square feet of building area. The comparables have sites ranging in size from 7,650 to 10,890 square feet of land area and are located from .47 to .75 of one mile from the subject property. The sales occurred from April 2019 to August 2020 for prices of \$285,000 and \$290,000 or from \$127.08 to \$131.88 per square feet of living area, considering land.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appellants' comparable sales which are more similar to the subject dwelling in age or effective age and/or foundation than are the comparables provide by the board of review. However, each of the appellant's comparables has a garage while the subject has no garage suggesting each would require a downward adjustment for this additional feature. The appellants' comparables sold for prices ranging from \$200,000 to \$240,000 or from \$91.58 to \$103.18 per square foot of living area, including land. Although the subject's assessment reflects a market value of \$230,276 or \$102.03 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, the Board finds a reduction is appropriate after adjusting the comparables for the fact each has a garage whereas the subject has no garage. Less weight is given to the board of review comparables due to differences from the subject in age, two comparables have basements with one having finished area whereas the subject has a slab foundation, two comparables have a fireplace while the subject has no fireplace, and each comparable has one or two garages whereas

the subject has no garage. Based on this evidence the Board finds 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:

August 23, 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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