



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

APPELLANT: Henry Canada
DOCKET NO.: 20-00632.001-R-1
PARCEL NO.: 13-01-101-019

The parties of record before the Property Tax Appeal Board are Henry Canada, 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: \$40,581
IMPR.: \$186,109
TOTAL: \$226,690

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 two-story dwelling of brick and wood siding construction with 4,241 square feet of living area.¹ The dwelling was constructed in 1979 with an effective age of 1981. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 876 square feet of building area. The property has an approximately 96,930 square foot site and is located in Barrington, Cuba Township, Lake County.

¹ The appellant's grid describes the subject property as having 4,208 square feet of living area, however, the property record card submitted by the board of review describes the subject as having 4,241 square feet of living area. The Board finds the property record card, in the absence of any other substantive information, to depict the best evidence of dwelling size in the record.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a comparable grid with information on three comparable sales. The comparables are located in the same neighborhood code as the subject property and were built in 1977 or 1997. The comparables consist of two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,463 to 4,120 square feet of living area. Each dwelling has central air conditioning, two or three fireplaces, a basement with finished area, and a garage ranging in size from 599 to 1,267 square feet of building area. The parcels range in size from 47,916 to 67,614 square feet of land area. The comparables sold from June 2019 to June 2020 for prices ranging from \$550,000 to \$600,000 or from \$133.50 to \$173.26 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$189,412.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,690. The subject's assessment reflects a market value of \$680,995 or \$160.56 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 two comparable sales. Comparable #2 is the same as appellant's comparable #3. The comparables are located in the same neighborhood code as the subject property and consist of two-story dwellings of wood siding or brick and wood siding exterior construction with 3,960 and 3,463 square feet of living area, respectively. The dwellings were built in 1988 and 1977 and each has central air conditioning, one or two fireplaces, a basement with finished area, and a garage with 874 and 599 square feet of building area, respectively. The parcels contain 94,080 and 67,610 square feet of land area, respectively. The comparables sold in June 2019 and December 2020 for prices of \$600,000 and \$605,000 or \$173.26 and \$152.78 per square foot of living area, including land, respectively. 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 four comparable sales, one of which was common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 due to their significantly newer ages.

The Board finds the best evidence of market value to be appellant's comparable sale #3/board of review comparable sale #2 along with board of review comparable #1. These most similar comparables sold for prices of \$600,000 and \$605,000 or \$152.78 and \$173.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$680,995 or

\$160.56 per square foot of living area, including land, which is above the best comparable sales in this record, but bracketed by those comparables on a per-square-foot basis. The Board finds this logical due to the subject's superior condition, larger dwelling size, and larger parcel. Based on this evidence, and after considering adjustments to the best comparables for differences, 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:

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

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

APPELLANT

Henry Canada, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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