



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

APPELLANT: Melanie Parsons
DOCKET NO.: 20-00636.001-R-1
PARCEL NO.: 13-01-303-006

The parties of record before the Property Tax Appeal Board are Melanie Parsons, 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 ***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: \$39,537
IMPR.: \$137,263
TOTAL: \$176,800

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 two-story dwelling of brick and wood siding exterior construction with 3,121 square feet of living area.¹ The dwelling was built in 1981. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 742 square feet of building area. The property has a site with approximately 82,870 square feet of land area 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 three comparable sales improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 2,726 to 3,463 square feet of living area. The dwellings were built from 1976 to 1995. Each comparable has a

¹ The Board finds the best evidence of the dwelling's size was presented by the board of review which consisted of a copy of the subject's property record card containing a schematic diagram of the dwelling with dimensions.

basement with two having finished area, central air conditioning, two or three fireplaces and an attached garage ranging in size from 599 to 934 square feet of building area. Comparable #3 also has a detached garage with 600 square feet of building area. The comparables have sites ranging in size from 67,614 to 104,980 square feet of land area and are located from .27 to .65 of one mile from the subject property. The sales occurred from June 2019 to July 2020 for prices ranging from \$475,000 to \$600,000 or from \$173.26 to \$182.18 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$173,718.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,864. The subject's assessment reflects a market value of \$615,392 or \$197.18 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 with comparables #2 and #3 being the same properties as appellant's comparables #1 and #2, respectively. The four comparables are improved with two-story dwellings of wood siding, brick or wood siding and brick exterior construction that range in size from 2,726 to 3,463 square feet of living area. The homes were built from 1976 to 1991. Each property has a full basement with two having finished area, central air conditioning, two fireplaces, and an attached garage ranging in size from 599 to 934 square feet of building area. The comparables have sites ranging in size from 45,290 to 82,350 square feet of land area and are located from approximately .26 to .75 of one mile from the subject property. The comparables sold from June 2019 to November 2020 for prices ranging from \$445,000 to \$610,000 or from \$148.38 to \$181.33 per square foot of living area, including land.

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 sales in the record support a reduction in the subject's assessment.

The record contains five comparables sales submitted by the parties to support their respective positions with two comparables common to the parties. The comparables have varying degrees of similarity to the subject in land area, age, dwelling size, and features. These comparables sold for prices ranging from \$445,000 to \$610,000 or from \$148.38 to \$182.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$615,392 or \$197.18 per square foot of living area, including land, which is above the range established by the comparable sales in this record. 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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