



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

APPELLANT: Rodger Johnson
DOCKET NO.: 20-00638.001-R-1
PARCEL NO.: 13-01-305-002

The parties of record before the Property Tax Appeal Board are Rodger Johnson, 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: \$39,205
IMPR.: \$185,655
TOTAL: \$224,860

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 wood siding exterior construction containing 3,992 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full walk-out basement with a 2,482 square foot recreation room, central air conditioning, four fireplaces and an attached garage with 685 square feet of building area. The subject property also has a 648 square foot in-ground swimming pool. The property has a site with approximately 78,400 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 four comparable sales improved with two-story dwellings of frame, brick or brick and frame construction ranging in size from 3,266 to 4,120 square feet of living area. Each comparable has a basement with finished area ranging in size from 1,097 to

2,000 square feet, central air conditioning, two or three fireplaces and an attached garage ranging in size from 599 to 1,267 square feet of building area. Comparable #4 also has a detached garage with 600 square feet of building area. The comparables have sites ranging in size from 47,916 to 104,980 square feet of land area and are located from approximately .55 to .70 of one mile from the subject property. The sales occurred from June 2019 to June 2020 for prices ranging from \$550,000 to \$600,000 or from \$133.50 to \$182.18 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$211,555.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,860. The subject's assessment reflects a market value of \$675,458 or \$169.21 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 comparable #3 being the same property as appellant's comparable #3. The comparables are improved with two-story dwellings or wood siding, brick, brick and wood siding, or wood siding and stone exterior construction ranging in size from 3,463 to 4,671 square feet of living area. The homes were built from 1977 to 2017. Each home has a full basement with two having either 1,000 or 1,954 square feet of finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 599 to 807 square feet of building area. Comparable #4 has an in-ground swimming pool. The comparables have sites ranging in size from 39,310 to 70,130 square feet of land area and are located from approximately .25 to .68 of one mile from the subject property. The sales occurred from February 2019 to September 2020 for prices ranging from \$600,000 to \$800,000 or from \$171.27 to \$182.35 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven sales submitted by the parties to support their respective positions with one comparable being common to the parties. Less weight is given appellant's comparable #4 due to differences from the subject in dwelling size, the additional garage, and the larger site in relation to the subject property. Less weight is given board of review comparables #1 and #2 due to differences in the ages of the homes in relation to the subject dwelling as these comparables are 29 and 30 years newer than the subject home. The Board gives most weight to appellant's comparables #1, #2 and #3 as well as board of review comparables #3 and #4, which includes a common comparable. Each comparable has one or two fewer fireplaces than the subject and three comparables do not have an in-ground swimming pool as does the subject, suggesting the comparables would require upward adjustments to make them more equivalent to the subject property for these features. Board of review comparable #4 has a dwelling that is

larger than the subject dwelling but has a swimming pool, suggesting this property would require a downward adjustment for dwelling size. The four comparables sold for prices ranging from \$550,000 to \$800,000 or from \$133.50 to \$173.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$675,458 or \$169.21 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported after considering the necessary adjustments. Based on this evidence 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

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