



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

APPELLANT: Robert Kell
DOCKET NO.: 20-00769.001-R-1
PARCEL NO.: 13-12-403-021

The parties of record before the Property Tax Appeal Board are Robert Kell, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$52,084
IMPR.: \$144,066
TOTAL: \$196,150

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 exterior construction with 3,906 square feet of living area. The dwelling was constructed in 1996 and is approximately 24 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a garage containing 875 square feet of building area. The property has an approximately 40,390 square foot site and is located in North 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. The comparables are located in the same neighborhood code as the subject property and are 23 to 31 years old. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 4,440 to 4,767 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 782 to 906 square feet of building area. The parcels range in size from 34,852 to 88,069 square feet of land area. The comparables sold from May 2019 to January 2020 for prices ranging from \$445,000 to \$625,000 or from \$98.52 to \$139.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$161,480.

In written rebuttal to appellant's submission, the board of review noted that the appellant's comparables were up to 22% larger than the subject and that its comparables supported the assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,150. The subject's assessment reflects a market value of \$589,216 or \$150.85 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 five comparable sales. The grid was missing several pieces of information for comparable #5. Three of the comparables are located in the same neighborhood code as the subject property. Four of the comparables consist of one or two-story dwellings of brick or wood siding exterior construction ranging in size from 3,482 to 4,618 square feet of living area. Those four comparables each have central air conditioning, two to five fireplaces, and a garage ranging in size from 756 to 991. Each of these four comparables has a basement with two having finished area. Comparable #5 has an 885 square foot garage and an inground swimming pool. The parcels range in size from 15,730 to 52,170 square feet of land area. The comparables sold from July 2019 to October 2020 for prices ranging from \$660,000 to \$765,000 or from \$145.79 to \$194.79 per square foot of living area, including land. 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 due to their significantly larger dwellings when compared to the subject. The Board also gives reduced weight to board of review comparables #2 and #4 due to their dissimilar one-story design as well as comparable #3 due to its lack of basement finish when compared to the subject. Finally, the Board gives less weight to board of review comparable #5 which did not include information about the dwelling's features or amenities that would allow the Board to conduct a meaningful analysis to determine its comparability or similarity to the property under appeal.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #1. The Board finds these comparables are most similar to the subject in dwelling size, location, design, age, and features. These most similar comparables sold for prices ranging from \$445,000 to \$665,000 or from \$98.52 to \$190.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$589,216 or \$150.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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: 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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