



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

APPELLANT: John Barringer  
DOCKET NO.: 20-00792.001-R-1  
PARCEL NO.: 13-21-301-026

The parties of record before the Property Tax Appeal Board are John Barringer, 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:** \$41,239  
**IMPR.:** \$153,742  
**TOTAL:** \$194,981

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 wood siding exterior construction with 3,472 square feet of living area. The dwelling was constructed in 1992 and is approximately 28 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 545 square feet of building area. The property has an approximately 44,470 square foot site and is located in Lake 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 located in the same neighborhood code as the subject property. The comparables range in age from 30 to 32 years old. The comparables consist of two-story dwellings of brick, wood siding, or vinyl siding exterior construction ranging in size from 2,922 to 4,311 square feet of living area. Each dwelling has central air

conditioning, one to three fireplaces, and a garage ranging in size from 704 to 884 square feet of building area. Each dwelling has a basement with two having finished area. Comparables #1 and #3 each have an inground swimming pool.<sup>1</sup> The parcels range in size from 38,101 to 49,579 square feet of land area. The comparables sold from November 2019 to June 2020 for prices ranging from \$475,000 to \$605,000 or from \$139.96 to \$162.56 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$177,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,981. The subject's assessment reflects a market value of \$585,704 or \$168.69 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 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 ranging in size from 3,212 to 3,904 square feet of living area. The dwellings were built from 1986 to 1995, with comparable #4 having an effective age of 1990. Each dwelling has central air conditioning, one to three fireplaces, and a garage ranging in size from 707 to 880 square feet of building area. Each dwelling has a basement with four having finished area. Comparables #3 and #5 each have an inground swimming pool. The parcels range in size from 42,580 to 106,290 square feet of land area. The comparables sold from June 2019 to October 2020 for prices ranging from \$630,000 to \$642,500 or from \$164.57 to \$200.03 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 due to differences in size, lack of finished basement area, and/or their inground swimming pools when compared to the subject. The Board also gives reduced weight to board of review comparables #3 and #5 due to their inground swimming pools and/or unfinished basement.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, and #4. The Board finds these comparables were most similar to the subject in location, design, age, and features. These most similar comparables sold for prices ranging from \$635,000

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<sup>1</sup> Additional details of the comparables have been drawn from the property sketches submitted by the appellant.

to \$642,500 or from \$164.57 to \$200.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$585,704 or \$168.69 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on an overall basis and within that range on a per-square-foot basis. 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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