



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

APPELLANT: Jerome & Nancy Harff
DOCKET NO.: 20-00896.001-R-1
PARCEL NO.: 13-11-100-078

The parties of record before the Property Tax Appeal Board are Jerome & Nancy Harff, the appellants, 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: \$8,162
IMPR.: \$90,945
TOTAL: \$99,107

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part two-story and a part one-story residential condominium unit of wood siding exterior construction with 1,717 square feet of living area.¹ The dwelling was constructed in 1986. Features of the home include an “English” look-out style basement finished with a recreation room, central air conditioning, a fireplace and a 441 square foot garage. The property is located in Lake Barrington, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales with the same assessment neighborhood code as the subject and located within .39 of a mile from the subject property. The

¹ The Board finds the best description of the subject’s story height is found in the property record card provided by the board of review, which contained a detailed schematic diagram of the condominium unit depicting it has a part two-story and a part one-story design.

comparables are improved with part two-story and part one-story residential condominium units of frame exterior construction ranging in size from 1,616 to 1,796 square feet of living area.² The dwellings were each built from 1986 to 1994. The comparables each have a basement finished with a recreation room, two of which are look-out designs and two of which are walk-out designs. Each comparable has a central air conditioning, two fireplaces and a garage ranging in size from 398 to 522 square feet of building area. The comparables sold from January to June 2019 for prices ranging from \$250,000 to \$305,000 or from \$140.69 to \$171.90 per square foot of living area, including land. The appellants provided the Multiple Listing Service (MLS) listing sheet for comparable #1 which states motivated sellers, "says bring me an offer!" Based on this evidence, the appellants requested the subject's assessment be reduced to \$89,847, which would reflect a market value of \$269,568 or \$157.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,107. The subject's assessment reflects a market value of \$297,708 or \$173.39 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 with the same assessment neighborhood code as the subject and located within .41 of a mile from the subject property. Board of review comparable #2 is the same property as the appellants' comparable #4. The board of review reported the comparables are improved with two-story residential condominium units of wood siding exterior construction ranging in size from 1,717 to 1,777 square feet of living area. The dwellings were built in 1987 or 1994. The comparables each have a basement finished with a recreation room, three of which are walk-out designs. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 396 to 441 square feet of building area. The comparables sold from May 2019 to September 2020 for prices ranging from \$300,000 to \$400,000 or from \$170.51 to \$228.05 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board finds all the comparables are relatively similar

² The Board finds the best descriptions of the story heights of the appellants' comparable condominium units are found in the detailed schematic diagrams provided by the appellants which depict the condominium units as part two-story and part one-story designs.

to the subject in location, dwelling size, design, age and features. The comparables sold from January 2019 to September 2020 for prices ranging from \$250,000 to \$400,000 or from \$140.69 to \$228.05 per square foot of living area, including land. By removing the high and low sale prices, results in a tighter value range from \$261,000 to \$313,500 or from \$153.12 to \$178.73 per square foot of living area including land. The subject's assessment reflects a market value of \$297,708 or \$173.39 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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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