



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

APPELLANT: Jared Kafader
DOCKET NO.: 20-00905.001-R-1
PARCEL NO.: 13-35-401-017

The parties of record before the Property Tax Appeal Board are Jared Kafader, 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: \$22,211
IMPR.: \$78,593
TOTAL: \$100,804

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 1.5-story dwelling of frame exterior construction with 1,614 square feet of living area. The dwelling was constructed in 1928. Features of the home include a partially finished basement and a 315 square foot detached garage. The property has a 7,306 square foot site 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 with the same assessment neighborhood code as the subject and located within .27 of a mile from the subject property, where the appellant's comparables #1 and #2 are the same property that reportedly sold twice.¹ The comparables have sites that range in size from 4,480 to 8,751 square feet of land area. The

¹ The appellant's evidence revealed that comparables #1 and #2 were unadvertised sales of the same property, both of which occurred on December 30, 2019.

comparables are improved with 1-story, a 1.5-story or a 2-story dwellings of frame exterior construction ranging in size from 1,628 to 1,903 square feet of living area. The dwellings were built in 1906 to 1957 with comparable #3 having a reported effective age of 1979. The comparables each have a basement, one of which has finished area. Two comparables have central air conditioning and a fireplace. Three comparables have a detached garage with either 240 or 308 square feet of building area. Comparable #3 also has a 780 square foot attached garage. The comparables sold from October 2018 to December 2019 for prices ranging from \$105,000 to \$295,000 or from \$64.50 to \$160.00 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$80,692, which would reflect a market value of \$242,100 or \$150.00 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 \$100,804. The subject's assessment reflects a market value of \$302,806 or \$187.61 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 the same assessment neighborhood code as the subject and located within .26 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 4,480 to 8,876 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 1,140 to 1,750 square feet of living area. The dwellings were built from 1908 to 1935. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, two comparable each have one fireplace and three comparables each have a detached garage ranging in size from 216 to 440 square feet of building area. The comparables sold from October 2018 to September 2020 for prices ranging from \$280,000 to \$346,000 or from \$160.00 to \$280.61 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 record contains seven suggested comparable sales for the Board's consideration, as one of the appellant's comparable properties sold twice and one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 and #2 due their unadvertised sales. Furthermore, these two sales appear to be outliers based on their sale prices of \$105,000 and \$122,500, which are considerably less than the remaining comparable sales in the record. The Board has also given less weight to the appellant's comparable #3 due to its newer dwelling

age when compared to the subject and to the appellant's comparable #4/board of review comparable #4 due to its sale date occurring 14 months prior to the assessment date issue and thus, less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of the market value to be board of review comparables #1, #2 and #3, which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location and age. However, the Board finds these three comparables have central air conditioning and one comparable has a fireplace, unlike the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Additionally, two comparables have smaller dwelling sizes when compared to the subject suggesting adjustments for differences in dwelling size would be necessary to make these two comparables more equivalent to the subject. Nevertheless, the comparables sold from January to September 2020 for prices ranging from \$319,900 to \$346,000 or from \$225.46 to \$280.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,806 or \$187.61 per square foot of living area, including land, which falls below the range established by the most similar comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparable 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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