



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

APPELLANT: Kathleen Pocius
DOCKET NO.: 20-00907.001-R-1
PARCEL NO.: 13-35-205-009

The parties of record before the Property Tax Appeal Board are Kathleen Pocius, 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: \$21,919
IMPR.: \$90,638
TOTAL: \$112,557

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 wood siding exterior construction with 1,731 square feet of living area.¹ The dwelling was constructed in 1976. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 490 square foot garage. The property has a 29,543 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 three comparable sales located within 0.53 of a mile from the subject property. The comparables have sites that range in size from 8,741 to 28,549 square feet

¹ The parties differ as to the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size was found in the property record card, submitted by the board of review, which contained a sketch of the subject improvements with dimensions.

of land area and are improved with 1.5-story or 2-story dwellings of frame exterior construction that range in size from 2,131 to 2,172 square feet of living area. The dwellings were built from 1974 to 1980. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 430 to 572 square feet of building area. The properties sold from October 2019 to April 2020 for prices ranging from \$300,000 to \$405,000 or from \$140.78 to \$186.46 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$94,752 which reflects a market value of \$284,284 or \$164.23 per square foot of living area, land included, when applying 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 \$112,557. The subject's assessment reflects a market value of \$338,111 or \$195.33 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 nine comparable sales, where one property was submitted twice. The comparables are located from 0.21 of a mile to 1.61 miles from the subject property, have sites that range in size from 5,750 to 217,800 square feet of land area and are improved with 1-story to 2-story dwellings of brick, vinyl or wood siding exterior construction that range in size from 1,508 to 1,994 square feet of living area. The homes were built from 1888 to 1978 and have effective ages that range from 1898 to 1978. Each comparable has a basement, two with finished area, and one or two garages ranging in size from 396 to 1,184 square feet of combined building area. Eight comparables have central air conditioning and four comparables each have one fireplace. Comparable #3 also features an inground swimming pool. The properties sold from February 2019 to November 2020 for prices ranging from \$378,000 to \$596,000 or from \$217.24 to \$373.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable sales which differ from the subject in location, age, design, site size, basement finish and/or presence of an inground swimming pool when compared to the subject's property characteristics.

The Board finds the best evidence of market value to be the appellant's comparables which are more similar to the subject in location, age, design and features although each of these properties have larger dwelling sizes when compared to the subject and two have smaller site sizes relative

to the subject's site size. These comparables sold from October 2019 to April 2020 for prices ranging from \$300,000 to \$405,000 or from \$140.78 to \$186.46 per square foot of living area, land included. The subject's assessment reflects a market value of \$338,111 or \$195.33 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall basis and above the range on a per square foot basis. Given the subject's smaller dwelling size, relative to the best comparables in the record, a higher per square foot value than the range of the best comparables is logical. After considering adjustments to the comparables for differences from the subject, 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: February 15, 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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