



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

APPELLANT: Sean Hutchison  
DOCKET NO.: 20-00911.001-R-1  
PARCEL NO.: 13-26-303-001

The parties of record before the Property Tax Appeal Board are Sean Hutchison, 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:** \$20,588  
**IMPR.:** \$149,395  
**TOTAL:** \$169,983

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 vinyl siding exterior construction with 2,797 square feet of living area.<sup>1</sup> The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 696 square foot garage. The property has a 19,750 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 from .97 to 1.32 miles from

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<sup>1</sup> The parties differ as to the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size was presented by the appellant which included a sketch diagram with dimensions and an exterior photograph of the subject that shows finished living area above the garage. It appears the board of review did not include the finished living area above the garage in the subject's above grade living area.

the subject. The comparables have sites ranging in size from 8,741 to 41,668 square feet of land area and are improved with 2-story dwellings of frame exterior construction that were built from 1972 to 1975. The dwellings range in size from 2,162 to 2,511 square feet of living area. The comparables have basements, two of which have finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 431 to 572 square feet of building area. The comparables sold from May 2019 to February 2020 for prices ranging from \$326,000 to \$415,000 or from \$150.79 to \$167.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,983. The subject's assessment reflects a market value of \$510,613 or \$182.56 per square foot of living area, land included, when using 2,797 square feet of living area and 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 three comparable sales located from .97 to 1.43 miles from the subject. The comparables have sites ranging in size from 8,440 to 20,400 square feet of land area and are improved with 1.75-story or 2-story dwellings of wood siding exterior construction that were built from 1929 to 1972 with the oldest comparable having an effective year built of 1941. The dwellings range in size from 1,818 to 2,156 square feet of living area. The comparables have basements, two of which are finished with a recreation room. Two comparables have central air conditioning. Each comparable has one fireplace and a garage ranging in size from 440 to 666 square feet of building area. The comparables sold from January to October 2020 for prices ranging from \$478,000 to \$537,500 or from \$221.71 to \$295.65 per square foot of living area, including land. The board of review's evidence also disclosed the subject sold in June 2018 for \$510,000.

### **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 six suggested comparable sales for the Board's consideration. The Board gives less weight to board of review comparable #3 which is a considerably older dwelling than the subject dwelling.

The Board finds the best evidence of the subject's market value to be the appellant's comparables and board of review comparables #1 and #2 which overall are more similar to the subject in location, dwelling size, age and most features. The best comparables sold from May 2019 to October 2020 for prices ranging from \$326,000 to \$519,900 or from \$150.79 to \$245.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$510,613 or \$182.56 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after

considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sean Hutchison, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085