



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

APPELLANT: Jerry Hawk  
DOCKET NO.: 20-00918.001-R-1  
PARCEL NO.: 13-23-100-024

The parties of record before the Property Tax Appeal Board are Jerry Hawk, 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:** \$72,432  
**IMPR.:** \$209,583  
**TOTAL:** \$282,015

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 brick exterior construction with 4,453 square feet of living area. The dwelling was constructed in 2005. Features of the home include a walkout basement finished with a recreation room, central air conditioning, two fireplaces and a 990 square foot garage. The property has a 131,987 square foot site and is located in North 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 from .87 to 2.74 miles from the subject, one of which is within the same neighborhood as the subject. The comparables have sites ranging in size from 26,820 to 83,200 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction that were built from 1990 to 2017. The dwellings range in size from 3,633 to 4,410 square feet of living area. The

comparables have basements with two being a walkout or lookout design and two having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 656 to 1,055 square feet of building area. The comparables sold from January 2019 to June 2020 for prices ranging from \$554,100 to \$662,478 or from \$139.64 to \$182.35 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 \$282,015. The subject's assessment reflects a market value of \$847,146 or \$190.24 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 three comparable sales located from 1.19 to 2.47 miles from the subject, one of which is within the same neighborhood as the subject. The comparables have sites ranging in size from 40,740 to 203,780 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction that were built from 1989 to 2006. The dwellings range in size from 4,026 to 5,011 square feet of living area. The comparables have basements, two of which are finished with a recreation room, and one is a walkout design. Each comparable has central air conditioning, two to four fireplaces and a garage ranging in size from 686 to 1,279 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold in June or October 2020 for prices ranging from \$876,606 to \$950,000 or from \$189.58 to \$229.76 per square foot of living area, including land.

### **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. The Board gives less weight to the appellant's comparables #1, #3 and #4 along with board of review comparable #2 which are located outside the subject neighborhood and over 2.4 miles from the subject. The Board also gives less weight to board of review comparable #3 which is not located in the subject neighborhood and has an inground swimming pool unlike the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #2 and board of review comparable #1 which overall are most similar to the subject in location. However, the Board finds upward adjustments would have to be considered to both comparables for their somewhat smaller appellant's comparable #1 due to its smaller site size, older age, smaller dwelling size and unfinished basement when compared to the subject. As to board of review comparable #1, the Board finds it also has a smaller dwelling size than the subject, but it is most similar in site size, age, and features. The two best comparables sold in January 2019

and October 2020 for prices of \$587,000 and \$925,000 or \$153.54 and \$229.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$847,146 or \$190.24 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both on an overall market value and a price per square foot bases. 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

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