



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

APPELLANT: Corinne Guest  
DOCKET NO.: 20-00924.001-R-1  
PARCEL NO.: 13-22-303-014

The parties of record before the Property Tax Appeal Board are Corinne Guest, 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:** \$44,486  
**IMPR.:** \$127,830  
**TOTAL:** \$172,316

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 frame exterior construction with 2,930 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001. Features of the home include a basement finished with a recreation room, central air conditioning, one fireplace and a 651 square foot garage. The property has an 87,556 square foot site and is located in Lake 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 .14 to 2.71 miles from the subject. The comparables have sites ranging in size from 54,450 to 87,120 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior

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<sup>1</sup> The Board finds the best evidence of subject's dwelling size was found in the subject's property record submitted by the board of review.

construction that were built from 1995 to 2001. The dwellings range in size from 3,082 to 3,482 square feet of living area and have look-out or walk-out style basements, one of which has finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 651 to 929 square feet of building area. The comparables sold in April or June 2019 for prices ranging from \$470,000 to \$530,000 or from \$134.98 to \$170.64 per square foot of living area, including land. The appellant submitted evidence disclosing that appellant's comparable #2 was a recent rehab in 2018. 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 \$172,316. The subject's assessment reflects a market value of \$517,621 or \$176.66 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 located from .74 to 2.93 miles from the subject. The comparables have sites ranging in size from 47,480 to 106,290 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction that were built from 1990 to 2002. The dwellings range in size from 3,334 to 3,671 square feet of living area. The comparables have basements, one of which is a walkout style and two of which are finished with a recreation room. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 707 to 903 square feet of building area. Comparables #3 and #5 each have an inground swimming pool. These comparables sold from April 2019 to August 2020 for prices ranging from \$555,000 to \$662,000 or from \$151.18 to \$191.38 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 eight suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1 along with board of review comparables #1, #2, #3 and #5 as each comparable has a considerably larger dwelling size than the subject. Furthermore, board of review comparables #3 and #5 have inground swimming pools unlike the subject.

The Board finds the best evidence of market value to appellant's comparables #2 and #3 along with board of review comparable #4 which are more similar in dwelling size when compared to the subject but have varying degrees of similarity in location, land size, age, and features. Nevertheless, these best comparables sold in April or June 2019 for prices ranging from

\$500,000 to \$632,000 or \$162.23 to \$189.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$517,621 or \$176.66 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 comparable sales for differences when compared to the subject, the Board finds the subject's market value as reflected by the assessment is supported and a reduction in the subject's assessment is 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: 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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COUNTY

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