



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

APPELLANT: Julie Worley
DOCKET NO.: 20-00932.001-R-1
PARCEL NO.: 13-16-206-010

The parties of record before the Property Tax Appeal Board are Julie Worley, 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: \$18,949
IMPR.: \$152,700
TOTAL: \$171,649

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 one-story dwelling of frame exterior construction with 2,712 square feet of living area. The dwelling was constructed in 1967 and has an effective year built 1983. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 574 square foot attached garage and a 528 square foot detached garage. The property has a 24,077 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 2.36 to 3.84 miles from the subject. The comparables have sites ranging in size from 13,291 to 240,296 square feet of land area and are improved with split-level or one-story dwellings of brick or frame and brick exterior construction that were built in 1975 or 1980. Comparable #2 has an effective year built

of 1991. The dwellings range in size from 2,319 to 2,763 square feet of living area and have basements, one of which has finished area. One comparable has a finished lower level. Two comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 428 to 806 square feet of building area. The comparables sold from July 2019 to June 2020 for prices ranging from \$260,000 to \$629,750 or from \$97.05 to \$227.92 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 \$171,649. The subject's assessment reflects a market value of \$515,617 or \$190.12 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 a Multiple Listing Service (MLS) sheet and a property record card of the subject property. The MLS remarks describe the subject property as a beautifully redone open concept ranch with hardwood and marble flooring. The kitchen offers all stainless-steel appliances, granite countertops, glass tile backsplash, custom cabinetry, and breakfast bar. The MLS sheet disclosed the subject was listed on December 29, 2020 for \$549,000 and was on the market for 41 days. It sold on March 25, 2021 for \$525,000. 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 three suggested comparable sales along with information on the sale of the subject property for the Board's consideration. The Board finds the appellant's comparables are not truly similar to the subject as all are located over 2.3 miles away, one comparable is split level dwelling and two comparables have significantly larger land sizes when compared to the subject. Nevertheless, the Board gives less weight to appellant's comparable #1 which is a dissimilar split-level dwelling when compared to the subject. Furthermore, this comparable sold considerably less than the other two comparables in the record suggesting it may be an outlier.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 which are one-story dwellings like the subject but have varying degrees of similarity in age, dwelling size and features. These comparables sold in July 2019 and June 2020 for prices of \$413,500 and \$629,750 or \$178.31 and \$227.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$515,617 or \$190.12 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Furthermore, the Board finds the March 2021 sale price of \$525,000 supports the subject's

current assessment. 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 failed to 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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