



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

APPELLANT: Amil Rose
DOCKET NO.: 20-00936.001-R-1
PARCEL NO.: 13-36-203-002

The parties of record before the Property Tax Appeal Board are Amil Rose, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$53,786
IMPR.: \$120,913
TOTAL: \$174,699

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 aluminum siding exterior construction with 2,762 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 690 square foot garage. The property has a 27,393 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 four comparable sales that are located in the same assessment neighborhood as the subject and within .89 of a mile from the subject property. The comparables have sites that range in size from 10,696 to 20,068 square feet of land area that are improved with two-story dwellings of aluminum or wood siding exterior construction ranging in size from 2,762 to 3,050 square feet of living area. The dwellings were built in 1988 or 1990. The appellant reported that each comparable has an unfinished basement, central air conditioning,

fireplace and a garage ranging in size from 528 to 690 square feet of building area. The comparables sold from December 2019 to July 2020 for prices ranging from \$437,000 to \$537,000 or from \$143.28 to \$194.42 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment reduction to \$160,375 which would reflect a market value of \$481,173 or \$174.21 per square foot of living area, including land, when using 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 \$186,648. The subject's assessment reflects a market value of \$560,673 or \$203.00 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 four comparable sales that are located in the same assessment neighborhood as the subject and within .18 of a mile from the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #1 and #4, respectively. The comparables have sites that range in size from 17,588 to 29,164 square feet of land area that are improved with two-story dwellings of frame exterior construction, each containing 2,762 square feet of living area. The dwellings were built in 1987 or 1988. The comparables each have a basement, three of which have finished area with one being a walk-out design. Each comparable has central air conditioning, one or two fireplaces and a garage with either 552 or 690 square feet of building area. The comparables sold from September 2018 to February 2021 for prices ranging from \$470,000 to \$590,000 or from \$170.17 to \$213.61 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended as to the board of review's comparable sales, that comparable sale #1 is not comparable due to its different condition rating,¹ additional bedrooms and baths/plumbing fixtures and it has a walk-out basement; board of review comparable sale #2 is not comparable as the sale is remote in time, has a finished basement and an extra bedroom; comparable sale #3 is an acceptable sale; comparable #4 is not comparable. Counsel asserted that the appellant provided attached grids of all comparables sales in evidence and suggested best sales for further clarity. However, the Board finds no such grids were included in the appellant's rebuttal evidence.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

¹ The board of review's grid analysis described its comparable #1 to be in good condition, while the subject and the remaining board of review comparables were reported to be in average condition.

The record contains a total of six suggested comparable sales for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparables #2 and #3 due to differences from the subject in site size and dwelling size. The Board has given reduced weight to board of review comparables #1 and #2 due to their sale dates occurring either 15 months prior to the assessment date at issue or 14 months after the assessment date at issue, and thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the parties' two common comparables, which are identical to the subject in dwelling size and similar to the subject in location, site size, design, age and some features. The comparables sold in December 2019 and July 2020 for prices of \$470,000 and \$537,000 or for \$170.17 and \$194.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$560,673 or \$203.00 per square foot of living area, including land, which is greater than the two most similar comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds 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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