



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

APPELLANT: Edward & Shirley Donahoe  
DOCKET NO.: 20-00937.001-R-1  
PARCEL NO.: 13-11-300-371

The parties of record before the Property Tax Appeal Board are Edward & Shirley Donahoe, the appellants, 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 **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:** \$8,162  
**IMPR.:** \$82,603  
**TOTAL:** \$90,765

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 condominium unit of wood siding exterior construction with 1,481 square feet of living area. The dwelling was constructed in 1981. Features of the home include a full walk-out basement that is finished with a 740 square foot recreation room, central air conditioning, two fireplaces and a 484 square foot garage.<sup>1</sup> The property has a 1,481 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

---

<sup>1</sup> The Board finds the best description of the subject property is found in the subject's property record card presented by the board of review describing the subject dwelling as a condominium unit with a full walk-out basement that is finished with a recreation room, which was not reported by the appellants and not refuted in the appellants' rebuttal evidence.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that are located in the same assessment neighborhood as the subject and within .73 of a mile from the subject property. The comparables have sites that range in size from 1,314 to 1,362 square feet of land area that are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,314 to 1,362 square feet of living area. The dwellings were built from 1976 to 1978. The appellants reported that each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage with 242 square feet of building area. The comparables sold from September 2019 to April 2020 for prices ranging from \$210,000 to \$238,000 or from \$154.19 to \$180.85 per square foot of living area, including land. Based on this evidence, the appellants requested a total assessment reduction to \$70,794 which would reflect a market value of \$212,403 or \$143.42 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 \$90,765. The subject's assessment reflects a market value of \$272,649 or \$184.10 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 that are located in the same assessment neighborhood as the subject and within .72 of a mile from the subject property. Board of review comparables #1, #3 and #4 are the same properties as the appellant's comparables #3, #2 and #1, respectively. The comparables have sites with either 1,320 or 1,360 square feet of land area that are improved with one-story condominium units of wood siding exterior construction ranging in size from 1,314 to 1,362 square feet of living area. The dwellings were built from 1974 to 1978. The board of review reported that two comparables have concrete slab foundations and three comparables have basements that are finished with a recreation room ranging in size from 593 to 724 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage with 242 square feet of building area. The comparables sold from September 2019 to April 2020 for prices ranging from \$208,000 to \$238,000 or from \$154.19 to \$180.85 per square foot of living area, including land.

The board of review contends the subject is the newest built dwelling with a superior walk-out basement that contains the most finished area and a larger garage when compared to all the comparables presented. In addition, the subject has two fireplaces and all comparables, except for one, have one fireplace.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended as to the comparable sales presented by the board of review, comparable sales #1, #3 and #4 are duplicates of the appellant's comparable sales #3, #2 and #1, respectively. Counsel argued that board of review comparables #2 and #5 are not comparable due to their lack of a basement. In a rebuttal grid analysis, counsel asserted that the appellants' comparables are the three best comparable sales in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five suggested comparable sales for the Board's consideration, as three sales were common to both parties. The Board has given less weight to board of review comparables #2 and #5 due to their dissimilar concrete slab foundations when compared to the subject's full walk-out basement that is finished with a recreation room.

The Board finds the best evidence of market value to be the parties' three common comparables, which are similar to the subject in location and design. The Board finds all of the comparables are inferior to the subject in dwelling size, age, basement recreation room size and garage size. Furthermore, none of the comparables have a walk-out basement like the subject. Nevertheless, the comparables sold from September 2019 to April 2020 for prices ranging from \$210,000 to \$238,000 or from \$154.19 to \$180.85 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$272,649 or \$184.10 per square foot of living area, including land, which is greater than the three best comparable sales in this record but appears to be justified given the subject's superior dwelling size, newer age, walk-out basement that has a larger finished recreation room and larger garage size. Based on this record and 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 supported. Therefore, no reduction in the subject's assessment is warranted.

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

Edward & Shirley Donahoe, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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