



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

APPELLANT: John Hoffman  
DOCKET NO.: 20-00955.001-R-1  
PARCEL NO.: 13-15-302-003

The parties of record before the Property Tax Appeal Board are John Hoffman, 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:** \$38,923  
**IMPR.:** \$117,728  
**TOTAL:** \$156,651

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 wood siding exterior construction with 2,793 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 816 square foot garage. The property has an approximately 41,970 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 four comparable sales with the same assessment neighborhood code as the subject and located from .32 to .90 of a mile from the subject property. The comparables have sites that range in size from 40,665 to 85,350 square feet of land area. The comparables are improved with one-story dwellings of brick, frame or frame and brick exterior construction ranging in size from 2,459 to 2,709 square feet of living area. The

dwelling were built in 1977 or 1978. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning and either one or two fireplaces. Three comparables each have a garage ranging in size from 660 to 930 square feet of building area. Three comparables each have an inground swimming pool with comparables #2 and #3 each having either a bath house or a pool house. The comparables sold from September 2019 to July 2020 for prices ranging from \$305,000 to \$502,000 or from \$118.54 to \$199.44 per square foot of living area, including land. The appellant provided listing sheets for comparables #2, #3 and #4 indicating the dwellings were rehabbed in either 2010 or 2016. In a brief, the appellant's counsel noted differences between the comparables and the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$150,807, which would reflect a market value of \$452,466 or \$162.00 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 \$156,651. The subject's assessment reflects a market value of \$470,565 or \$168.48 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 with the same assessment neighborhood code as the subject and located from .69 of a mile to 1.15 miles from the subject property. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables have sites that range in size from 41,180 to 176,090 square feet of land area. The comparables are improved with one-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,149 to 2,709 square feet of living area. The dwellings were built from 1964 to 1978. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 816 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from September 2019 to June 2020 for prices ranging from \$427,500 to \$632,500 or from \$167.96 to \$236.71 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 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, #3 and #4, as well as board of review comparable #2 and #3, which includes the two common comparables, as each comparable has an inground swimming pool unlike the

subject. Furthermore, the appellant's comparables #2 and #3/board of review comparable #2 each have either a bath house or a pool house, unlike the subject. In addition, the appellant's comparable #2 has no garage as does the subject. The Board has given reduced weight to board of review comparable #4 due to its considerably larger site size, smaller dwelling size and older age, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #1. The Board finds these two comparables are overall most similar to the subject in location, site size, dwelling size, design, age and features. The comparables sold in September and October 2019 for prices of \$305,000 and \$632,500 or for \$118.54 and \$236.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$470,565 or \$168.48 per square foot of living area, including land, which is bracketed by the two best comparables in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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

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