



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

APPELLANT: Mary McClure
DOCKET NO.: 20-00956.001-R-1
PARCEL NO.: 13-13-213-012

The parties of record before the Property Tax Appeal Board are Mary McClure, 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 ***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: \$32,248
IMPR.: \$120,977
TOTAL: \$153,225

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 1-story dwelling of brick exterior construction with 2,676 square feet of living area. The dwelling was constructed in 1988. Features of the home include a walk out basement with finished area, central air conditioning, two fireplaces and a 644 square foot garage. The property has an approximately 30,078 square foot site and is located in North 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 located within .94 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 32,615 to 215,621 square feet of land area. The comparables are improved with 1-story or 1.5-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 2,275 to 3,087 square feet of living area. The

dwelling were built from 1955 to 1989, with comparable #2 having a reported effective age of 1976. The comparables each have a basement with finished area, two of which are walk-out designs. Each comparable has central air conditioning and one or two fireplaces. Three comparables each have a garage ranging in size from 576 to 704 square feet of building area. The comparables sold from April 2018 to October 2019 for prices of \$417,533 to \$475,000 or from \$135.26 to \$208.79 per square foot of living area, including land. The appellant also provided the listing sheet for comparable #4 disclosing the dwelling was rehabbed in 2015. Based on this evidence, the appellant requested the subject's assessment be reduced to \$123,976, which would reflect a market value of \$371,965 or \$139.00 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 \$159,984. The subject's assessment reflects a market value of \$480,577 or \$179.59 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 located from .04 to 2.03 miles from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 24,830 to 186,000 square feet of land area. The comparables are improved with one-story dwellings of wood siding or Dryvit exterior construction ranging in size from 1,904 to 3,202 square feet of living area. The dwellings were built from 1963 to 2000. The comparables each have a basement, three of which have finished area and one of which is a walk-out. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 594 to 2,064 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from May 2019 to April 2020 for prices ranging from \$510,000 to \$640,000 or from \$181.11 to \$336.13 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #2 due to its dissimilar 1.5-story design when compared to the subject's 1-story design and its sale date occurred 20 months prior to the January 1, 2020 assessment date. The Board has also given less weight to the appellant's comparable #3 due to its significantly larger site size when compared to the subject. The Board has given reduced weight to the comparables presented by the board of review due to differences from the subject in location and/or dwelling size. Furthermore, board of review comparables #1 and #3 also differ from the subject in age and/or site size.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4 which are relatively similar to the subject in location, site size, dwelling size, design, age and some features. These two comparables sold in October 2019 and April 2019 for prices of \$417,533 and \$475,000 or for \$135.26 and \$208.79 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$480,577 or \$179.59 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. However, after considering adjustments to the best 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 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: March 21, 2023



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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