



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

APPELLANT: Francis Emmons
DOCKET NO.: 20-00973.001-R-1
PARCEL NO.: 13-11-300-312

The parties of record before the Property Tax Appeal Board are Francis Emmons, 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: \$8,162
IMPR.: \$75,063
TOTAL: \$83,225

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 one-story condominium dwelling of wood frame construction with 1,333 square feet of living area.¹ The dwelling was constructed in 1980. Features of the dwelling include a basement, that has finished area and a walkout. central air conditioning, two fireplaces and a detached 242 square foot garage. The property has an approximately 1,320 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 five comparable sales that are located from .37 to .72 of a mile from the subject. The comparables have sites ranging in size from 1,129 to 1,362 square feet of land area that are improved with one-story condominium dwellings containing from 1,129 to 1,362 square feet of living area. The dwellings were built from 1976 to 1978. The

¹ The Board finds the best evidence of the subject's features was submitted by the appellant.

comparables have basements, each of which have finished area, and four of which have a lookout or walkout. The comparables have central air conditioning, one or two fireplaces and a detached 242 square foot garage. The comparables sold from September 2019 to June 2020 for prices ranging from \$210,000 to \$238,000 or from \$154.19 to \$203.64 per square foot of living area, including land. The appellant's sales grid disclosed the subject was purchased in September 2017 for \$250,000 or \$187.55 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$77,306, which reflects a market value of \$232,220 or \$174.21 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,150. The subject's assessment reflects a market value of \$264,794 or \$198.65 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 from .28 to .54 of a mile from the subject. The board of review's comparables #1 and #4, are the same properties as the appellant's comparables #5 and #3, respectively. The comparables have sites with 1,150 or 1,320 square feet of land area that are improved with one-story condominium dwellings containing 1,154 or 1,316 square feet of living area. The dwellings were built in 1976 or 1978. Three of the comparables have basements, each of which have finished area, and two of which have a lookout or walkout. One comparable has a slab foundation. The comparables have central air conditioning, one or two fireplaces and a detached 242 square foot garage. The comparables sold from September 2019 to August 2020 for prices ranging from \$223,000 to \$238,000 or from \$180.85 to \$203.64 per square foot of living area, including land. The board of review's sales grid also disclosed the subject was purchased in September 2017 for \$250,000 but with \$185.60 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 parties submitted a total of seven comparable sales for the Board's consideration, two of which were submitted by both parties. The Board gives less weight to the board of review's comparable #2 due to its dissimilar slab foundation, when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparables, are

similar to the subject in location, style, age, size and features. The best comparables sold from September 2019 to August 2020 for prices ranging from \$210,000 to \$238,000 or from \$154.19 to \$203.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$264,794 or \$198.65 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record on a total market value basis but within the range on a per square foot. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher total estimated market value as reflected by its assessment is excessive. 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: October 18, 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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