



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

APPELLANT: Elizabeth Ross  
DOCKET NO.: 20-00986.001-R-1  
PARCEL NO.: 13-11-200-311

The parties of record before the Property Tax Appeal Board are Elizabeth Ross, 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:** \$8,162  
**IMPR.:** \$153,074  
**TOTAL:** \$161,236

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 2-story condominium dwelling of wood frame construction with 2,637 square feet of living area.<sup>1</sup> The dwelling was constructed in 1994. Features of the dwelling include a walkout basement, that has finished area, central air conditioning, two fireplaces and an attached 528 square foot garage. The property has an approximately 2,640 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 that are located from .31 to .71 of a mile from the subject. The comparables have sites with 2,311 or 2,637 square feet of land area that are improved with reported 1.5-story condominium dwellings containing 2,311 or 2,637

---

<sup>1</sup> The Board finds the best evidence of the subject's features was the Property Record Card (PRC) submitted by the board of review.

square feet of living area.<sup>2</sup> The dwellings were built from 1984 to 1989. The comparables have basements, each of which have finished area and three of which have a lookout or walkout. The comparables have central air conditioning, two fireplaces and an attached 471 or 528 square foot garage. The comparables sold from June 2019 to July 2020 for prices ranging from \$310,000 to \$408,000 or from \$134.14 to \$162.92 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,236. The subject's assessment reflects a market value of \$484,338 or \$183.67 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 .87 to .98 of a mile from the subject. The comparables have sites with 2,640 square feet of land area that are improved with 2-story condominium dwellings containing 2,637 square feet of living area. The dwellings were built from 1989 to 1995. The comparables have basements, each of which have finished area, and three of which have a walkout. The comparables have central air conditioning, two fireplaces and an attached 528 square foot garage. The comparables sold from March 2019 to October 2020 for prices ranging from \$493,000 to \$525,000 or from \$186.95 to \$199.09 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 parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4, due to their smaller dwelling size when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age, size and many features. The best comparables sold from March 2019 to October 2020 for prices ranging from \$370,000 to \$525,000 or from \$140.31 to \$199.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$484,338 or \$183.67 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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 supported and a reduction in the subject's assessment is not justified.

---

<sup>2</sup> The appellant's supporting documentation reveals the appellant's comparable #4 is a 2-story dwelling.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Elizabeth Ross, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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