



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

APPELLANT: Heather Drennan  
DOCKET NO.: 20-01234.001-R-1  
PARCEL NO.: 13-12-401-012

The parties of record before the Property Tax Appeal Board are Heather Drennan, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. in Chicago, 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:** \$77,197  
**IMPR.:** \$235,646  
**TOTAL:** \$312,843

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 is improved with a two-story dwelling of brick construction with 6,607 square feet of living area. The dwelling was built in 1997. Features of the home include a full basement partially finished with a recreation room, central air conditioning, four fireplaces and an attached garage with 989 square feet of building area. The subject property also has an 882 square foot in-ground swimming pool. The property has a 45,390 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 five comparable sales improved with two-story dwellings of brick exterior construction ranging in size from 4,998 to 7,449 square feet of living area. The homes were built from 1989 to 1999. Each comparable has a full basement partially finished with a recreation room, central air conditioning, three to five fireplaces, and an attached garage

ranging in size from 660 to 1,496 square feet of building area. Comparable #1 has an in-ground swimming pool. The comparables have sites ranging in size from 47,030 to 84,510 square feet of land area and are located from .13 to .40 of one mile from the subject property. The sales occurred from February 2020 to July 2020 for prices ranging from \$575,000 to \$1,000,000 or from \$77.19 to \$144.06 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$267,354.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$312,843. The subject's assessment reflects a market value of \$939,751 or \$142.24 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 with board of review comparable #3 being the same property as appellant's comparable #5. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 5,800 to 7,015 square feet of living area. The homes were built from 1990 to 2000 with the oldest dwelling having an effective construction date of 2003. Each comparable has a full basement with four being partially finished with a recreation room, central air conditioning, and an attached garage ranging in size from 1,061 to 1,259 square feet of building area. Each comparable has 1, 3 or 4 fireplaces. Comparable #4 has an in-ground swimming pool. The comparables have sites ranging in size from 36,630 to 70,040 square feet of land area and are located from .35 to .95 of one mile from the subject property. The sales occurred from February 2017 to October 2020 for prices ranging from \$835,000 to \$1,000,000 or from \$129.01 to \$145.37 per square foot of living area, including land.

### **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 comparable sales in this record support the subject's assessment.

The record contains nine comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives little weight to appellant's comparable sale #1 due to differences from the subject dwelling in size. The Board gives little weight to appellant's comparable #4 due to differences from the subject dwelling in size and the fact the purchase price is an outlier when contrasted with the remaining sales in the record. The Board gives little weight to board of review comparable #1 due to the sale occurring approximately 34 months prior to the assessment date at issue. The Board gives little weight to board of review comparable #2 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #5 and board of review comparable sales #3, #4 and #5, which includes the common sale. These comparables sold for prices ranging from \$787,000 to \$1,000,000 or from \$114.44 to \$145.37 per square foot of living area, including land. The subject's assessment reflects a market value of

\$939,751 or \$142.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not 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: 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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