



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

APPELLANT: James Sporleder
DOCKET NO.: 20-01542.001-R-1
PARCEL NO.: 14-06-301-105

The parties of record before the Property Tax Appeal Board are James Sporleder, the appellant; 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: \$56,311
IMPR.: \$114,838
TOTAL: \$171,149

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 dwelling¹ of wood siding and brick exterior construction with 3,371 square feet of living area. The dwelling was constructed in 1989 and is approximately 31 years old. Features of the home include a part-basement and part-crawl space foundation with finished basement area, central air conditioning, a fireplace, and a 3-car garage. The property has a 15,574 square foot site and is located in North Barrington, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$420,000

¹ The appellant's appraiser describes the subject as both a 2-story home and a ranch-style home. The sketch of the subject contained in the appraisal depicts a 1-story home. The subject's property record card presented by the board of review describes the subject as a 1-story, ranch-style home and contains a sketch showing a 1-story home. Thus, the Board finds that the subject is a 1-story home.

as of January 1, 2020. The appraisal was prepared by Grant M. Stewart, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser examined three comparables sales located approximately 0.05 of a mile from the subject property. The parcels range in size from 12,629 to 15,320 square feet of land area and are improved with 1.5-story homes of brick and wood siding, brick, wood siding, and stucco, or stone and wood siding exterior construction ranging in size from 3,000 to 4,309 square feet of living area. The dwellings range in age from 25 to 30 years old. Each home has a basement, two of which are walkout basements with finished area, central air conditioning, two or three fireplaces, and a 3-car garage. The comparables sold from March 2019 to February 2020 for prices ranging from \$417,000 to \$490,000 or from \$109.91 to \$140.00 per square foot of living area, including land.

The appraiser made adjustments to the comparables for financing concessions and for differences from the subject, such as lot size, view, condition, room count, dwelling size, basement features, fireplace count, and other improvements, resulting in adjusted sale prices ranging from \$395,800 to \$425,300. Based on the foregoing, the appraiser opined the subject had a market value of \$420,000 as of January 1, 2020.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,149. The subject's assessment reflects a market value of \$514,115 or \$152.51 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. The comparables are located from 0.05 to 0.78 of a mile from the subject. The parcels range in size from 9,870 to 15,730 square feet of land area and are improved with 1-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,000 to 3,694 square feet of living area. The dwellings were built from 1989 to 2003. Each home has a full or partial basement, one of which is a walkout basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 756 to 927 square feet of building area. The comparables sold from March 2019 to September 2020 for prices ranging from \$455,000 to \$680,000 or from \$123.17 to \$196.53 per square foot of living area, including land.

The board of review also submitted a brief contending that the appraisal comparable sales are all 1.5-story homes compared to the 1-story subject home. Moreover, the board of review asserted appraisal comparable sale #2 is a much larger home than the subject dwelling and appraisal comparable sale #3 was on the market for 980 days before the sale reported in the appraisal and sold again for approximately \$100,000 more within a year of the reported sale.

Based on this evidence and argument, 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 appellant presented an appraisal and the board of review presented five comparables sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal. The appraisal comparable sales differ significantly from the subject in design, for which the appraiser did not make adjustments. Furthermore, substantial differences from the subject in dwelling size, basement features, and/or condition resulted in large adjustments to the comparable sales. As a result of the foregoing, the Board finds the appraisal does not present a credible value conclusion and the Board will instead examine the raw sales data presented in the appraisal and by the board of review.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appraisal comparable sales due to significant differences from the subject in design, dwelling size, and/or basement features. The Board gives less weight to the board of review's comparable #4, due to substantial differences from the subject in basement features and lot size.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, #3, and #5, which are relatively similar to the subject in lot size, dwelling size, age, location, and features, although none of these comparables have finished basement area like the subject, suggesting upward adjustments are needed to make them more similar to the subject. These most similar comparables sold from March 2019 to September 2020 for prices ranging from \$455,000 to \$680,000 or from \$123.17 to \$196.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$514,115 or \$152.51 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

July 19, 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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