



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

APPELLANT: James Gross  
DOCKET NO.: 20-03018.001-R-1  
PARCEL NO.: 14-06-301-038

The parties of record before the Property Tax Appeal Board are James Gross, 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:** \$68,816  
**IMPR.:** \$179,996  
**TOTAL:** \$248,812

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 dwelling of brick exterior construction with 6,086 square feet of living area.<sup>1</sup> The dwelling was constructed in 1996 and is approximately 24 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces,<sup>2</sup> and a 1,134 square foot garage. The property has a 42,337 square foot site and is located in North Barrington, Ela Township, Lake County.

---

<sup>1</sup> The parties differ regarding the subject's property dwelling size. The appellant appraiser concluded the subject dwelling has 5,602 square feet of living area, but the appraiser does not contain a sketch or measurements. The board of review submitted the subject's property record card which contains a sketch and measurements and describes 6,086 square feet of living area. The Board finds the best evidence of dwelling size is the subject's property record card which contains detailed information regarding the subject property's dwelling size.

<sup>2</sup> The Board notes that page 1 of the appraisal describes three fireplaces whereas page 2 of the appraisal describes two fireplaces. The Board finds the best evidence of fireplace count is found in the subject's property record card presented by the board of review which describes two fireplaces and was not refuted by the appellant in written rebuttal.

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 \$615,000 as of January 1, 2020. The appraisal was prepared by Grant M. Stewart, a certified residential real estate appraiser, who inspected the subject property on December 6, 2019.

Under the sales comparison approach, the appraiser analyzed four comparable sales located from 0.12 to 0.25 of a mile from the subject property. The parcels range in size from 42,057 to 57,322 square feet of land area. The comparables are improved with 2-story homes of brick or brick and cedar exterior construction ranging in size from 4,279 to 5,930 square feet of living area. The dwellings range in age from 21 to 31 years old. Each home a basement with finished area, one of which is a lookout basement and one of which is a walkout basement. Other features include central air conditioning, two to four fireplaces, and a 3-car or a 4-car garage. Comparable #4 has an inground swimming pool. The comparables sold from March 2019 to January 2020 for prices ranging from \$525,000 to \$650,000 or from \$92.75 to \$128.53 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as lot size, view, room count, dwelling size, basement finish, garage size, number of fireplaces, and other improvements, to conclude adjusted sale prices ranging from \$529,300 to \$619,600. Based on the foregoing, the appraiser opined the subject has a market value of \$615,000 as of January 1, 2020.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$196,803 which would reflect a market value of \$590,468 or \$97.02 per square foot of living area, land included, when applying 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 \$248,812. The subject's assessment reflects a market value of \$747,408 or \$122.81 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 located from 0.12 to 0.51 of a mile from the subject property. The parcels range in size from 31,710 to 52,630 square feet of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 5,011 to 6,690 square feet of living area. The dwellings were built from 1989 to 2011. Each home has an unfinished basement, two of which are walkout basements, central air conditioning, two or three fireplaces, and a garage ranging in size from 1,100 to 1,263 square feet of building area. Comparable #1 has a fully finished attic. The comparables sold from June 2019 to October 2020 for prices ranging from \$745,000 to \$1,375,000 or from \$117.45 to \$205.53 per square foot of living area, including land.

The board of review submitted a brief contending the appraisal comparables #2 and #4 are much smaller homes than the subject dwelling resulting in large adjustments to these comparables.

Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal due to the dissimilarity of the comparables to the subject in dwelling size, lot size, and/or basement finish, resulting in large adjustments, and the lack of adjustment to comparable #4 for its inground swimming pool. For these reasons, the Board finds the appraisal lacks credibility and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal comparables, due to substantial differences from the subject in dwelling size and/or basement finish. The Board gives less weight to the board of review's comparables #1, #3, and #5, due to significant differences from the subject in finished attic area, dwelling size, and/or age.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #4, which are relatively similar to the subject in dwelling size, age, location, and most features. Both of these comparables are larger but older homes than the subject dwelling indicating the adjustments would be needed to make them more similar to the subject. These comparables sold in May and June 2020 for \$840,000 and \$745,000 or \$126.24 and \$117.45 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$747,408 or \$122.81 per square foot of living area, including land, which is bracketed by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, and age, 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:

August 23, 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

James Gross  
722 Westbridge Trail  
Waunakee, WI 53597

COUNTY

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