



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

APPELLANT: Kenneth Yager
DOCKET NO.: 20-04765.001-R-1
PARCEL NO.: 14-06-301-058

The parties of record before the Property Tax Appeal Board are Kenneth Yager, 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: \$22,339
IMPR.: \$211,792
TOTAL: \$234,131

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 wood siding exterior construction with 6,085 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces, and a garage containing 888 square feet of building area. The property has an approximately 12,030 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 information on five comparable sales located within .78 of a mile of the subject and within the same assessment neighborhood as the subject. The comparables consist of

¹ The property sketch submitted with the appellant's evidence notes that the subject has finished basement area.

2-story or 3-story² dwellings of brick, frame, brick and frame, or stucco and stone exterior construction ranging in size from 5,558 to 7,139 square feet of living area. The homes were built from 1988 to 1990 with comparable #5 having an effective age of 1992. Each dwelling has central air conditioning, two to four fireplaces, a basement with three having finished area,³ and a garage ranging in size from 872 to 1,261 square feet of building area. The parcels range in size from 31,710 to 57,322 square feet of land area. The comparables sold from November 2019 to July 2020 for prices ranging from \$550,000 to \$860,000 or from \$92.75 to \$129.67 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$192,672, for an estimated market value of \$578,074 or \$95.00 per square foot of living area, including land, 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 \$234,131. The subject's assessment reflects a market value of \$703,307 or \$115.58 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 located within .4 of a mile of the subject and within the same assessment neighborhood as the subject. Comparable #1 is the same property as appellant comparable #5.⁴ The comparables consist of 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 4,957 to 6,690 square feet of living area. The dwellings were built from 1989 to 2001. Each dwelling has central air conditioning, two to five fireplaces, an unfinished basement, and a garage ranging in size from 1,032 to 1,263 square feet of building area. Comparable #2 has a fully finished attic and comparable #4 has an inground swimming pool. The parcels range in size from 20,590 to 52,630 square feet of land area. The comparables sold from December 2019 to October 2020 for prices ranging from \$836,000 to \$1,375,000 or from \$129.67 to \$205.53 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.

² The appellant also submitted Multiple Listing Service (MLS) listing sheets for two comparables. The listing sheet for comparable #2 describes the dwelling as three stories with a third level bedroom and full bathroom.

³ The MLS listing sheet provided by the appellant describes comparable #1 as having a partially finished English basement with a fireplace, bar, game area, and full bathroom. The MLS listing sheet for appellant comparable #2 notes that the dwelling has a finished basement. The appellant also provided property sketches for the comparables, which note that comparables #1 and #4 have finished basement area.

⁴ The appellant's grid analysis states that the common comparable has 6,478 square feet of living area, while the board of review's grid lists a dwelling size of 6,654 square feet of living area. The Board finds the appellant's evidence, which includes a detailed schematic drawing, to be the best evidence of dwelling size.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #2, #3 and #5, which include the common comparable, due to differences in design or lack of finished basement area when compared to the subject. The Board also gives reduced weight to the remaining board of review comparables due to their smaller dwellings in relation to the subject and/or their finished attic space or inground swimming pool, features the subject lacks.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #4, which are similar to the subject in design, age, dwelling size, and features. These most similar comparables sold for prices of \$550,000 and \$860,000 or for \$92.75 and \$120.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$703,307 or \$115.58 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 and after considering 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: March 21, 2023



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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