



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

APPELLANT: Melissa Pohl
DOCKET NO.: 20-04864.001-R-1
PARCEL NO.: 14-31-202-001

The parties of record before the Property Tax Appeal Board are Melissa Pohl, 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: \$41,631
IMPR.: \$125,019
TOTAL: \$166,650

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 one-story dwelling of brick exterior construction with 2,836 square feet of living area.¹ The dwelling was constructed in 1971 and is 49 years old. Features of the home include a basement, central air conditioning, one fireplace, and a 483 square foot two-car garage. The property has an approximately 20,554 square foot site and is located in 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 \$472,000 as of April 7, 2020. The appraisal was prepared by Donald L. Arceri, a Certified Residential Real Estate Appraiser and Supervisory Appraiser Leslie L. Forman, a Certified Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to

¹ The Board finds the best evidence of the description of the subject property was found in the appraisal.

estimate market value of the subject property for a refinance transaction. The appraiser described the subject as being well maintained and in good repair with freshly painted interior, new carpeting in 2017, roof in 2015 and central air conditioning in 2016. The appraiser also disclosed the subject sold in November 2017 for \$480,000.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing eight comparables that are located from .29 to 2.06 miles from the subject property. The comparables are described as two-story, colonial style or one-story, ranch style dwellings ranging in size from 1,964 to 3,119 square feet of living area and are approximately 32 to 63 years old. The comparables have basements with seven having finished area and one is a walkout design. Each comparable has central air conditioning, one to three fireplaces and a two-car or three-car garage. The comparables have sites ranging in size from 18,390 to 28,590 square feet of land area. Comparables #1 through #6 sold from June 2019 to April 2020 for prices ranging from \$435,000 to \$512,000 or from \$164.84 to \$250.99 per square foot of living area, including land. Comparables #7 and #8 have list prices of \$595,000 and \$565,000 or for \$190.77 and \$226.36 per square foot of living area, including. The appraiser applied an adjustment for sales or financing concessions to comparable #2. The appraiser also applied adjustments to the comparables for differences when compared to the subject in site size, view, room count, gross living area, basement size, basement finish, garages, fireplaces and/or kitchen/bath finishes. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$472,000 as of April 7, 2020. 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 \$166,650. The subject's assessment reflects a market value of \$500,601 or \$176.52 per square foot of living area, land included, when applying 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 of the subject property the board of review submitted information on four comparable sales located within .65 of a mile from the subject. Board of review comparables #1, #3 and #4 are the same as appraisal comparables #6, #3 and #7, respectively.² The comparables are described as one-story dwellings with frame or brick exteriors ranging in size from 2,012 to 3,119 square feet of living area and were constructed from 1966 to 1968. The comparables have basements, one which is a walkout. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 483 to 598 square feet of building area. The comparables have sites ranging in size 19,674 to 25,622 square feet of land area. The comparables sold from June 2019 to January 2020 for prices of \$505,000 to \$590,000 or from \$165.10 to \$250.99 per square foot of living area, including land. Based on this evidence, the board of review requests confirmation of subject's assessment.

Conclusion of Law

² Board of review reported appellant's appraisal listing comparable #7 which is board of review comparable #4 sold in January 2020 for \$557,500.

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 Board finds the appellant submitted an appraisal and the board of review submitted four comparables, three of which was utilized in the appellant's appraisal to support their respective positions before the Board.

As to the appellant's appraisal, the Board finds the appraiser utilized two comparables located over 1.9 miles from the subject, one of which is a listing that has not yet sold, two comparables that are over 29% smaller in dwelling size and one comparable that is a dissimilar two-story dwelling when compared to the subject. The appraiser did not make an adjustment for the style difference without explanation or supporting documentation. The appraiser applied a significant adjustment for view to comparable #7 without supporting documentary evidence. For these reasons, the credibility of the appraiser's conclusion of value is undermined. However, the Board will look at the raw sales.

The Board gives less weight to appraisal comparable #1, #3, and #6 which is board of review comparable #4 due to differences in style or dwelling size. The Board also gives less weight to appraisal comparable #8 which is a listing that has not yet sold.

The Board finds the best evidence of the subject's market value to be appraisal comparables #2, #3, #4 and #7 along with board of review appraiser comparables #2, #3, and #4 which includes the two common comparables. These comparables are overall more similar to the subject in location, age, dwelling size and features. These properties sold from July 2019 to April 2020 for prices ranging from \$503,500 to \$590,000 or from \$164.84 to \$236.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$500,601 or \$176.52 per square foot of living area, land included which is within the range established by the best comparable sales in the record on price per square foot and slightly below on overall market value. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is supported. Based this evidence, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted.

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:

May 16, 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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