



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

APPELLANT: Victoria Carroll
DOCKET NO.: 21-02162.001-R-2
PARCEL NO.: 13-14-101-009

The parties of record before the Property Tax Appeal Board are Victoria Carroll, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$75,462
IMPR.: \$430,764
TOTAL: \$506,226

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 2021 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 and frame exterior construction with 8,460 square feet of living area. The dwelling was built in 2005. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and a garage with 1,306 square feet of building area. The home also features a 1,050 square foot inground swimming pool. The property has an approximately 147,065 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 four comparable sales¹ located in different neighborhood codes than the subject property and from 0.27 of mile to 1.56 miles from the subject. The properties have sites that range in size from 75,794 to 217,800 square feet of land area. The

¹ The appellant's comparable #5 is a duplicate of the appellant's comparable #4.

comparables are improved with 1-story or 2-story dwellings of brick or frame exterior construction ranging in size from 5,165 to 7,321 square feet of living area. The dwellings were built from 1966 to 1996. Three comparables each have a walkout basement with finished area and comparable #2 was reported to have no basement. Each comparable has central air conditioning, two to four fireplaces, and a garage that ranges in size from 784 to 1,189 square feet of building area. The appellant also reported that comparable #1 has a tennis court, comparable #2 has a barn, and comparable #4 has a 420 square foot carport. The properties sold from November 2018 to August 2020 for prices ranging from \$525,000 to \$917,000 or from \$85.90 to \$164.69 per square foot of living area, land included. The appellant's grid analysis disclosed that the sale for comparable #2 was an unqualified auction sale. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$378,533 which reflects a market value of \$1,135,713 or \$134.25 per square foot of living area, land included, at 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 \$506,226. The subject's assessment reflects a market value of \$1,522,484 or \$179.96 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review's evidence included a copy of the appellant's grid analysis with comments asserting that the appellant's comparable #2 was in poor condition as well as being an unqualified auction sale. The board of review also contended that the sale for the appellant's comparable #4 was an unqualified relocation sale, without supporting documentation. The appellant did not refute these comments in rebuttal.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from 0.10 of a mile to 1.84 miles from the subject and with one of these having the same assessment neighborhood code as the subject property. The properties have sites that range in size from 46,883 to 200,637 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or brick and frame exterior construction ranging in size from 5,192 to 9,009 square feet of living area. The dwellings were built in either 2001 or 2006. The comparables each have a basement with two of these described as walkouts. Each comparable has central air conditioning, two to six fireplaces, and a garage that ranges in size from 868 to 1,804 square feet of building area. Comparable #4 has a 240 square foot inground swimming pool. The properties sold from May 2019 to December 2021 for prices ranging from \$1,000,000 to \$1,700,000 or from \$188.70 to \$211.72 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains a total of eight comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparables #2, #3, and #4. The appellant's comparable #1 as well as board of review comparables #2, #3, and #4 are each located over 1 mile from the subject and thus are less proximate in location to the subject than other comparables in this record. The appellant's comparables #1 and #2 have dissimilar 1-story designs when compared to the subject's 2-story design and/or lacks a basement foundation, a feature of the subject. The appellant's comparable #2 and #3 as well as board of review comparable #2 have either a 2018 or 2019 sale date occurring less proximate in time to the subject's January 1, 2021 assessment date at issue than other comparables in this record. Board of review comparables #1, #2, and #3 as well as board of review comparables #3 and #4 differ from the subject in age and/or dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #4 and board of review comparable #1 which sold proximate in time to the subject's assessment date and have varying degrees of similarity to the subject in location, design, age, dwelling size, and other features. Each comparable lacks an inground swimming pool, a feature of the subject, and are smaller homes than the subject with smaller basement and garage sizes. Each comparable has basement finish, unlike the subject. Nevertheless, these two properties sold in June 2020 and January 2021 for prices of \$775,000 and \$1,525,000 or of \$105.86 and \$211.72 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$1,522,484 or \$179.96 per square foot of living area, land included, is bracketed by the two best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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:

November 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Victoria Carroll, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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