



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

APPELLANT: Lee Echelbarger
DOCKET NO.: 21-02667.001-R-1
PARCEL NO.: 14-06-104-006

The parties of record before the Property Tax Appeal Board are Lee Echelbarger, 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: \$48,893
IMPR.: \$198,677
TOTAL: \$247,570

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 with frame exterior construction with 5,232 square feet of living area.¹ The dwelling was constructed in 1987. Features of the home include a basement, central air conditioning, four fireplaces, and an 899 square foot attached garage. The property has an approximately 87,886 square foot site and is located in North Barrington, Ela Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on six comparable sales presented in two grid analyses.² The comparables are located within 0.70 of a mile from

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card, which contains a sketch with measurements and was not refuted by the appellant in written rebuttal.

² The comparable sales contain two duplicates, and thus, are renumbered as comparable sales #1 through #6.

the subject and four comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 43,854 to 79,980 square feet of land area and are improved with 1.5-story or 2-story homes³ of brick, frame, or brick with frame exterior construction. The dwellings range in size from 3,224 to 5,930 square feet of living area and were built from 1988 to 1990. Each home has a basement, two of which are walkout basements, central air conditioning, one to four fireplaces, and an attached garage ranging in size from 759 to 961 square feet of building area. Comparable #1 also has a 704 square foot detached garage. Comparables #1, #2, and #4 each have an inground swimming pool. The comparables sold from November 2019 to May 2021 for prices ranging from \$480,000 to \$675,000 or from \$92.75 to \$202.58 per square foot of living area, including land.

The appellant also disclosed in the appeal petition that the subject property sold in June 2013 for a price of \$400,000. The appellant disclosed the subject property was sold by the owner and was advertised for sale for eight years through the Multiple Listing Service, and that the sales was not between related parties, was not due to foreclosure, and was not by contract for deed. The appellant presented a copies of the first page of the purchase contract and the first and last pages of a settlement statement in connection with such sale.

In support of the assessment inequity argument, the appellant submitted information on nine equity comparables presented in three grid analysis, six of which are the same properties presented as comparable sales. The additional three comparables are located within 0.27 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 81,346 to 103,808 square feet of land area and are improved with 2-story homes of brick or frame exterior construction. The dwellings range in size from 4,545 to 4,840 square feet of living area and were built from 1989 to 1997. Each home has a basement, two of which are walkout basements, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 848 to 910 square feet of building area. Comparable #9 has an inground swimming pool. The nine equity comparables have land assessments ranging from \$25,907 to \$76,874 or from \$0.50 to \$1.38 per square foot of land area and have improvement assessments ranging from \$99,063 to \$182,373 or from \$17.95 to \$43.69 per square foot of living area.

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 \$247,570. The subject's assessment reflects a market value of \$744,571 or \$142.31 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 subject has a land assessment of \$48,893 or \$0.56 per square foot of land area and an improvement assessment of \$198,677 or \$37.97 per square foot of living area.

³ The appellant reported comparable #1, which is common to both parties, is a 2-story home. The board of review reported this comparable is a 1.5-story home with 4,541 square feet of above ground living area and 1,762 square feet of ground floor living area, suggesting this property is a 1.5-story home.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales where comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #6, respectively. Comparable #4 is located 0.30 of a mile from the subject and within the same assessment neighborhood code as the subject. This comparable has a 79,840 square foot site improved with a part 1-story part 2-story home⁴ of wood siding exterior construction with 4,509 square feet of living area. The dwelling was built in 1987. The home features a walkout basement, central air conditioning, a fireplace, a 1,501 square foot attached garage, and an inground swimming pool. This comparable sold in June 2021 for a price of \$930,000 or \$206.25 per square foot of living area, including land.

The board of review also submitted information on five equity comparables where comparables #1 and #3 are the same properties as the appellant's comparables #7 and #9, respectively. Comparables #2, #4, and #5 are located within 0.45 of a mile from the subject and one comparable is within the same assessment neighborhood code as the subject. These three comparables have sites ranging in size from 45,790 to 73,290 square feet of land area and are improved with 2-story homes of brick or brick and wood siding exterior construction. The homes range in size from 4,268 to 4,956 square feet of living area and were built from 1987 to 1994. Each home has a basement, two of which are walkout basements, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 837 to 1,522 square feet of building area. The three comparables have land assessments ranging from \$37,207 to \$69,346 or from \$0.53 to \$1.51 per square foot of land area and improvement assessments ranging from \$165,893 to \$201,629 or from \$38.87 to \$41.49 per square foot of living area.

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

Conclusion of Law

The appellant contends in part 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 seven comparable sales, with three common sales, and evidence of a 2013 sale of the subject property for the Board's consideration. The Board gives little weight to the 2013 sale of the subject property, which occurred more than seven years before the January 1, 2021 assessment date and is less likely to be indicative of market value as of that date. The Board gives less weight to the appellant's comparable #2/board of review's comparable sale #2, the appellant's comparable #5, and the appellant's comparable #6/board of review's comparable sale #3, due to substantial differences from the subject in dwelling size. These homes are from 32% to 38% smaller homes than the subject dwelling. The Board also gives less weight to the appellant's comparable #3, which sold less proximate in time to the assessment date than other comparables in this record.

⁴ The board of review reported comparable #4 is a 1-story home but also reported 4,509 square feet of above ground living area and 1,873 square feet of ground floor living area, indicating this property has second floor living area.

The Board finds the best evidence of market value to be the appellant's comparable sale #1/board of review's comparable sale #1, the appellant's comparable sale #4, and the board of review's comparable sale #4, which are relatively similar to the subject in dwelling size, age, location, and features, although these comparables each have an inground swimming pool unlike the subject and one of these comparables has a much smaller lot than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These three most similar comparables sold from January 2020 to June 2021 for prices ranging from \$480,000 to \$930,000 or from \$101.76 to \$206.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$744,571 or \$142.31 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 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.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to land assessment equity, the record contains a total of twelve equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #4, and #5, and the board of review's equity comparables #4 and #5, due to substantial differences from the subject in site size.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #1, #2, #6, and #8, the appellant's comparable #7/board of review's equity comparable #1, the appellant's comparable #9/board of review's equity comparable #3, and the board of review's equity comparable #2, which are relatively similar to the subject in site size and location. These comparables have land assessments that range from \$38,592 to \$51,569 or from \$0.50 to \$0.59 per square foot of land area. The subject has a land assessment of \$48,893 or \$0.56 per square foot of land area, which is within the range established by the best comparables 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 a reduction in the subject's land assessment is not justified.

With respect to improvement assessment equity, the record contains a total of twelve equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #5, #6, due to substantial differences from the subject in dwelling size. The Board also gives less weight to the appellant's comparables #1 and #4 and the appellant's comparable #9/board of review's equity comparable #3, which each have an inground swimming pool that is not a feature of the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #3 and #8, the appellant's comparable #7/board of review's equity comparable #1, and the board of review's equity comparables #2, #4, and #5, which are relatively similar to the subject in dwelling size, age, location, and features. These most similar comparable have improvement assessments that range from \$106,466 to \$201,629 or from \$21.31 to \$41.49 per square foot of living area. The subject has an improvement assessment of \$198,677 or \$37.97 per square foot of living area, which is within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's improvement 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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