



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

APPELLANT: Christopher Loughlin  
DOCKET NO.: 21-03757.001-R-1  
PARCEL NO.: 13-10-402-014

The parties of record before the Property Tax Appeal Board are Christopher Loughlin, 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:** \$37,244  
**IMPR.:** \$214,309  
**TOTAL:** \$251,553

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 4,025 square feet of living area. The dwelling was constructed in 2010. Features of the home include a basement, central air conditioning, a fireplace, and a 752 square foot garage. The property has a 40,032 square foot site and is located in Lake 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 three comparable sales located within .12 of a mile from the subject and within the same neighborhood as the subject. The comparables have sites ranging in size from 40,219 to 49,009 square feet of land area that are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 4,030 to 4,663 square feet of living area. The dwellings were built from 2017 to 2019 and have basements, two with finished area. Each comparable has central air conditioning and a garage ranging in size from 717 to 816 square feet of building area. Two comparables each have one fireplace. The comparables sold

from July 2020 to April 2021 for prices ranging from \$540,000 to \$840,000 or from \$134.00 to \$200.38 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$251,553. The subject's assessment reflects a market value of \$756,550 or \$187.96 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 noted appellant's comparable #1 is a new construction sale.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .12 of a mile to 1.29 miles from the subject and within the same neighborhood as the subject. Comparable #3 is the same sale as appellant's comparable #3. The comparables are reported to have sites ranging in size from 40,219 to 66,211 square feet of land area and are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 3,596 to 4,192 square feet of living area. The dwellings were built from 2014 to 2017 and have basements, two with finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 717 to 905 square feet of building area. The comparables sold in April or June 2021 for prices ranging from \$818,000 to \$840,000 or from \$198.04 to \$227.47 per square foot of living area, land included. 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.

The record contains five comparable sales for the Board's consideration where one comparable was common to both parties. The Board gives less weight to appellant's comparable #1 which appears to be an outlier as it sold considerably less than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3 as well as the board of review comparables which includes the common comparable. Despite board of review comparables #1 and #2 being located over 1 mile from the subject, they are located in the same neighborhood as the subject and are closer in age to the subject than the appellant's comparables. The Board recognizes adjustments would have to be considered to the comparables for differences in site size, age, dwelling size, and features. These comparables sold from December 2020 to June 2021 for prices ranging from \$730,000 to \$840,000 or from \$156.55 to \$227.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$756,550 or \$187.96 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after

considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is correct 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: January 16, 2024



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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