



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

APPELLANT: Steve Cliff
DOCKET NO.: 21-03779.001-R-1
PARCEL NO.: 13-26-300-021

The parties of record before the Property Tax Appeal Board are Steve Cliff, 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: \$63,543
IMPR.: \$220,359
TOTAL: \$283,902

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 exterior construction with 5,454 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 1,243 square foot garage. The property has an approximately 111,510 square foot site and is located in 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 .56 of a mile from the subject property. The comparables have sites that range from 81,457 to 280,090 square feet of land area. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 4,457 to 6,223 square feet of living area that were built from 1986 to 2007, with comparable #3 having an effective age of 1987. The appellant reported that each comparable has a basement with finished area, two of walk out design, central air conditioning, two to four fireplaces and an attached garage ranging in size from 770 to 832

square feet of building area. Comparable #1 has an additional detached 720 square foot garage and comparable #3 has 477 square feet of finished attic area. The comparables sold from February 2020 to June 2021 for prices ranging from \$653,000 to \$1,100,000 or from \$146.51 to \$176.76 per square foot of living area, including land. 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 \$283,902. The subject's assessment reflects a market value of \$853,841 or \$156.55 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.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .08 of a mile to 1.50 miles from the subject property. Comparables #1 and #3 are the same properties as appellant's comparables #3 and #2, respectively. The comparables have sites that range from 52,340 to 280,090 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding or brick and stucco exterior construction ranging in size from 4,762 to 5,749¹ square feet of living area that were built from 1986 to 2008. Each comparable has a basement with finished area, one of walk out design, central air conditioning, two to five fireplaces, and an attached garage ranging in size from 770 to 1,179 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from February to December 2021 for prices ranging from \$870,000 to \$1,300,000 or from \$164.15 to \$272.99 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.

The record contains six suggested comparable sales for the Board's consideration, with two comparables being common to both parties. The Board has given less weight to appellant's comparables #1 and #2 as well as board of review comparables #3, #4 and #5, which includes one common comparable, due to their dissimilar dwelling size and/or lot size when compared to the subject. Furthermore, board of review comparable #4 has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of market value to be appellant's comparable #3/board of review comparable #1 along with board of review comparable #2. The Board finds that these two

¹ The Board finds the parties differ as to the dwelling size of appellant's comparable #3/board of review comparable #1. The Board finds the appellant did not refute the dwelling size reported by the board of review. Therefore, the Board will utilize the dwelling size reported by the board of review in this analysis.

comparables are relatively similar to the subject in location, design, age, dwelling size, and features. The comparables sold in June 2021 for prices of \$975,000 and \$1,100,000 or \$173.61 and \$191.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$853,841 or \$156.55 per square foot of living area, including land, which falls below the two best comparable sales in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no 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: 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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