



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

APPELLANT: Sean Hutchison
DOCKET NO.: 21-03789.001-R-1
PARCEL NO.: 13-26-303-001

The parties of record before the Property Tax Appeal Board are Sean Hutchison, 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: \$20,652
IMPR.: \$149,858
TOTAL: \$170,510

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 vinyl siding exterior construction with 2,797 square feet of living area.¹ The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 904 square foot garage. The property has a 19,745 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 .88 of a mile from the subject property. The comparables have sites that range in size from 8,945 to 30,104 square feet

¹ The parties differ as to the subject's dwelling size and garage. The Board finds the best evidence of the subject's dwelling size and garage was presented by the appellant which included a sketch diagram with dimensions and an exterior photograph of the improvements that shows second floor area above the garage. It appears the board of review did not include the second floor area above the garage in the subjects above grade living area.

of land area. The comparables are improved with 2-story dwellings of either brick or frame and brick exterior construction containing either 2,332 or 3,275 square feet of living area that were built in either 1963 or 1990, and comparable #1 has an effective age of 1970. The appellant reported that each comparable has a basement, one with finished area, central air conditioning, and a garage containing either 510 or 654 square feet of building area. Two comparables have either one or two fireplaces. The comparables sold from February 2020 to April 2021 for prices ranging from \$369,000 to \$460,000 or from \$140.46 to \$174.53 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 \$170,510. The subject's assessment reflects a market value of \$512,812 or \$183.34 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 three comparable sales located within 1.05 miles from the subject property. The comparables have sites that range in size from 9,170 to 28,880 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,116 to 2,775 square feet of living area that were built from 1963 to 1986. Each comparable has a basement, one with finished area, one fireplace and a garage ranging in size from 582 to 666 square feet of building area. Two comparables each have central air conditioning. The comparables sold from January to November 2020 for prices ranging from \$478,000 to \$545,000 or from \$196.40 to \$245.70 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. The Board has given less weight to board of review comparables #2 and #3, due to their smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables along with board of review comparable #1. The Board finds these comparables are relatively similar to the subject in design, age, dwelling size, and features. The comparables sold from February 2020 to April 2021 for prices ranging from \$369,000 to \$545,000 or from \$140.46 and \$196.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$512,812 or \$183.34 per square foot of living area, including land, which falls within the range established by the best comparable sales. 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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