



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

APPELLANT: Kimberly Crowley
DOCKET NO.: 21-04370.001-R-1
PARCEL NO.: 13-01-306-003

The parties of record before the Property Tax Appeal Board are Kimberly Crowley, 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: \$37,489
IMPR.: \$252,224
TOTAL: \$289,713

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 two-story dwelling of brick and wood siding exterior construction with 5,405 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include a walk-out basement with finished area, central air conditioning, four fireplaces, and an attached garage containing 1,103 square feet of building area. The property has an approximately 53,700 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 that are located from .93 of a mile to

¹ The parties differ as to the size of the subject dwelling. The Board finds the best evidence of size is found in the subject's property record card provided by the board of review, which contains a schematic diagram and dimensions of the subject dwelling.

3.79 miles from the subject property. Comparable #3 is located in the same neighborhood code as the subject property. The comparables have sites that range in size from 55,757 to 280,090 square feet of land area. The comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 4,457 to 5,429 square feet of living area. The dwellings were built from 1996 to 2007. The comparables each have a basement with finished area, two of which are walk-outs. Each comparable has central air conditioning, two to four fireplaces and an attached garage ranging in size from 770 to 992 square feet of building area. Comparable #1 has an additional 720 square foot detached garage. The comparables sold from February 2020 to April 2021 for prices ranging from \$653,000 to \$935,000 or from \$146.51 to \$190.51 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 \$289,713. The subject's assessment reflects a market value of \$871,317 or \$161.21 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 four comparable sales that are located from .90 of a mile to 3.54 miles from the subject property. Two comparables have the same neighborhood code as the subject property. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #3 and #2, respectively. The comparables have sites that range in size from 55,760 to 280,090 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,671 to 5,318 square feet of living area. The dwellings were built in either 2002 or 2007. The comparables each have a basement with finished area, two of which are walk-outs. Each comparable has central air conditioning, one to five fireplaces and an attached garage ranging in size from 770 to 1,121 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from March 2020 to December 2021 for prices ranging from \$800,000 to \$935,000 or from \$164.15 to \$197.22 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 parties submitted a total of five comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to the appellant's comparables #1 and #2/board of review comparable #3, as well as board of review comparable #1 due to their distant locations being more than two miles away from the subject. Furthermore, the appellant's comparable #1 has an older dwelling age when compared to the subject dwelling and the

appellant's comparable #2/board of review comparable #3, along with board of review comparables #1 have substantially larger site sizes when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #3/board of review comparable #1 and board of review comparable #4, which are overall more similar to the subject in location, site size, design, age and some features. However, the Board finds both comparable dwellings are somewhat smaller in size when compared to the subject dwelling and board of review comparable #3 has an inground swimming pool, not a feature of the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these most similar comparables sold in March 2020 and May 2021 for prices of \$800,000 and \$935,000 or for \$171.27 and \$197.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$871,317 or \$161.21 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record in terms of overall market value but below the comparables on a price per square foot basis, which appears to be justified given its larger dwelling size. Based on this evidence, and after considering adjustments to the best comparables for differences, the Board finds 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:

October 17, 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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