



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

APPELLANT: Marcel Marian
DOCKET NO.: 21-04452.001-R-1
PARCEL NO.: 13-24-101-006

The parties of record before the Property Tax Appeal Board are Marcel Marian, 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: \$45,389
IMPR.: \$195,206
TOTAL: \$240,595

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 frame exterior construction with 4,379 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, a fireplace and a 1,049 garage. The property has a 60,984 square foot site and is located in North 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 have the same assessment neighborhood code as the subject and are located within .94 of a mile from the subject property. The comparables have sites that range in size from 108,684 to 144,256 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,905 to 6,342 square feet of living area. The dwellings were built from 1991 to 2006. The comparables each have a basement, two of which have finished

area and two are walk-outs. Each comparable has central air conditioning, two or four fireplaces and a garage ranging in size from 865 to 1,584 square feet of building area. The comparables sold in either October 2020 or May 2021 for prices ranging from \$674,000 to \$925,000 or from \$126.14 to \$230.33 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$221,847, which would reflect a market value of \$665,608 or \$152.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$240,595. The subject's assessment reflects a market value of \$723,594 or \$165.24 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 that are located from .74 of a mile to 1.46 miles from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 39,689 to 130,244 square feet of land area. The comparables are improved with two-story dwellings of brick and frame exterior construction ranging in size from 3,898 to 4,088 square feet of living area. The dwellings were built from 2000 to 2006. The comparables each have a basement, two of which have finished area and one is a walk-out. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 720 to 1,279 square feet of building area. The comparables sold from October 2020 to June 2021 for prices of either \$765,000 or \$925,000 and from \$187.13 to \$230.33 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 five suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, site size, dwelling size, age and/or features. Nonetheless, the Board has given less weight to the appellant's comparable #1 due to its considerably larger dwelling size when compared to the subject.

The Board finds the parties' four remaining comparables, including the common comparable are more similar to the subject in dwelling size. However, the appellant's comparables #2 and #3/board of review comparable #1 are more similar to the subject in location but have significantly larger site sizes when compared to the subject and the appellant's comparable #2 is 15 years older than the subject dwelling. The board of review comparables #2 and #3, are more

similar to the subject in site size and age but are located more than one mile away from the subject. Additionally, all four comparables have features with varying degrees of similarity when compared to the subject, suggesting adjustments for these differences would be required to make the comparables more equivalent to the subject. Nevertheless, these four comparables sold from October 2020 to June 2021 for prices ranging from \$674,000 to \$925,000 or from \$172.60 to \$230.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$723,594 or \$165.24 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record in terms of overall market value but below the comparables on a price per square foot basis. Based on this record and after considering adjustments to the best 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:

November 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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