



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

APPELLANT: Lora French
DOCKET NO.: 22-00120.001-R-1
PARCEL NO.: 13-25-302-001

The parties of record before the Property Tax Appeal Board are Lora French, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$57,140
IMPR.: \$58,501
TOTAL: \$115,641

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 2022 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 1-story dwelling of brick and frame exterior construction with 2,034 square feet of living area. The dwelling was built in 1955. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and a garage with 600 square feet of building area.¹ The property has an approximately 85,900 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 in the same assessment neighborhood code as the subject property and from 0.39 of a mile to 1.58 miles from the subject. The properties have sites that range in size from 180,195 to 214,664 square feet of land

¹ Property characteristics not disclosed by the appellant were found in the property record card presented by the board of review.

area. The comparables are improved with 1-story dwellings of brick or frame exterior construction ranging in size from 1,651 to 3,031 square feet of living area. The homes were built from 1933 to 1952 and have reported effective ages ranging from 1933 to 1973. One comparable has an unfinished basement. Two comparables each have central air conditioning and one or two fireplaces. Each comparable has a garage ranging in size from 576 to 825 square feet of building area. The comparables sold from July 2020 to May 2021 for prices ranging from \$320,000 to \$450,000 or from \$135.09 to \$218.05 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$88,324 which reflects a market value of \$264,998 or \$130.28 per square foot of living area, land included, when applying 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 \$115,641. The subject's assessment reflects a market value of \$346,958 or \$170.58 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

The board of review noted that the assessor's comparables were all from "unincorporated neighborhoods."

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from 0.14 of a mile to 1.11 miles from the subject, three of which have the same assessment neighborhood code as the subject property. The properties have sites that range in size from 16,151 to 125,017 square feet of land area. The comparables are improved with 1-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 1,352 to 2,196 square feet of living area. The dwellings were built from 1935 to 1976 with the oldest home having an effective age of 1958. Four comparables each have basement with three of these having finished area. Four comparables each have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 279 to 1,439 square feet of building area. Comparable #2 also features a barn, although the board of review did not disclose property characteristics for this amenity. The comparables sold from July 2019 to July 2022 for prices ranging from \$298,000 to \$500,000 or from \$213.28 to \$227.69 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 appellants contend 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.

² Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The parties submitted a total of eight comparable sales to support their respective positions. The Board finds none of the parties' comparables to be truly similar to the subject due to substantial differences from the subject in lot size, age/effective, dwelling size, foundation type, and/or other features. Nevertheless, the Board gives less weight to the appellant's comparables as well as board of review comparables #2, #3, and #5 which differ from the subject in dwelling size and/or have a sale date in either 2019 or 2020 occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record. The two remaining board of review comparables sold proximate in time to the subject's assessment date and are similar to the subject in neighborhood code, age/effective, and dwelling size with varying degrees of similarity in other features. Board of review comparable #1 differs from the subject with its smaller lot size and basement foundation, which the subject lacks. Board of review comparable #4 differs from the subject with its larger lot size as well as its partially finished basement and barn, which are features the subject lacks. Nevertheless, these two properties in May 2021 and July 2022 for prices of \$450,000 and \$500,000 or for \$213.28 and \$227.69 per square foot of living area, land included. The subject's assessment reflects a market value of \$346,958 or \$170.58 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on this evidence and after considering the appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: March 26, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lora French, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085