



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

APPELLANT: John Clarke
DOCKET NO.: 22-00332.001-R-1
PARCEL NO.: 13-33-401-018

The parties of record before the Property Tax Appeal Board are John Clarke, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$60,268
IMPR.: \$205,069
TOTAL: \$265,337

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 2-story dwelling of frame exterior construction with 5,376 square feet of living area.¹ The dwelling was built in 1977 with a reported effective age of 1979. Features of the home include a basement with finished area, central air conditioning, four fireplaces, and a garage with 739 square feet of building area. The property has an approximately 221,111 square foot site and is located in Barrington Hills, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the subject's assessment

¹ The parties differ as to the subject's story height and dwelling size. The Board finds the property record card and schematic diagram with measurements submitted by the board of review to be the best evidence of the subject's dwelling size in the record which disclosed it has 5,376 square feet of living area.

neighborhood and from 0.21 of a mile to 1.64 miles from the subject. The parcels range in size from 193,178 to 220,414 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 5,108 to 7,307 square feet of living area. The homes were built from 1981 to 1998 with comparable #1 having an effective age of 1991. The comparables each have a basement, three of which have basement finish and one of which is described as a walkout. Each comparable has central air conditioning, two to four fireplaces, and a garage ranging in size from 869 to 1,614 square feet of building area. Comparables #1, #2, and #4 each have an inground swimming pool. The comparables sold from October 2019 to August 2021 for prices ranging from \$710,000 to \$910,000 or from \$116.80 to \$139.00 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$230,537, for an estimated market value of \$691,680 or \$128.66 per square foot of living area, land included, when applying the statutory level of assessment of 33.33% and based on 5,376 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,337. The subject's assessment reflects a market value of \$796,091 or \$148.08 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%² and based on 5,376 square feet of living area.

As part of its evidence, the board of review noted in the grid analysis that a field visit was completed in August 2022 which resulted in the subject's square footage measurement revised from 5,663 to 5,376 square feet of living area, the basement area was increased from 2,116 to 2,763 square feet of building area, and the subject's effective age was corrected from 1978 to 1979. The board of review also noted its comparables #3 and #4 are contiguous properties to its comparable #2.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales³ located in the subject's assessment neighborhood and within 0.75 of a mile from the subject. The comparables have parcels that range in size from 205,211 to 235,224 square feet of total land area. The comparables are improved with 1.5-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 4,539 to 5,465 square feet of living area. The dwellings were built from 1959 to 1983, with comparable #1 having a reported effective age of 1978. The comparables each have a basement, two of which have basement finish and two of which are described as walkouts. Each comparable has central air conditioning, two to six fireplaces, and a garage ranging in size from 685 to 2,245 square feet of building area. Comparable #1 was also reported to have a "Wd Frm Bldg"; however, property characteristics were not provided for this improvement. The comparables sold from April to August 2021 for prices ranging from \$950,000 to \$1,275,000 or from \$209.30 to \$233.30 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

³ Board of review comparables #3 and #4 were reported to be contiguous to comparable #2 and have the same sale date and price as board of review comparable #2, therefore, signifying the three parcels sold in the same transaction. Therefore, the Board will combine the lot sizes for the three parcels.

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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables which sold in either 2019 or 2020 occurring less proximate in time to the January 1, 2022 assessment date at issue than other comparables in this record and/or have inground swimming pools, a feature the subject lacks. The Board also gives diminished weight to board of review comparable #1 which has an undescribed improvement reported as "Wd Frm Bldg"; which is a feature not featured presented by the subject.

The Board finds the best evidence of market value to be the board of review comparables #2 and #5 which sold proximate in time to the subject's assessment date than other comparables in this record and are similar to the subject in location, age, dwelling size, and most features. However, board of review comparable #5 lacks basement finish, a feature of the subject. Nevertheless, these two comparables sold in April and August 2021 for prices of \$950,000 and \$1,035,000 or for \$209.30 and \$222.44 per square foot of living area, land included. The subject's assessment reflects a market value of \$796,091 or \$148.08 per square foot of living area, land included, 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

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