



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

APPELLANT: Charles Eckert
DOCKET NO.: 22-00338.001-R-1
PARCEL NO.: 13-23-400-016

The parties of record before the Property Tax Appeal Board are Charles Eckert, 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: \$95,922
IMPR.: \$142,613
TOTAL: \$238,535

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 and brick exterior construction with 4,132 square feet of living area.¹ The dwelling was built in 1989. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an attached garage with 951 square feet of building area. The property has an approximately 237,197 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 five comparable sales located within 0.72 of a mile from the subject, four of which are within the subject's assessment neighborhood. The parcels range in size from 66,714 to 280,090 square feet of land area. The comparables are reported to be

¹ The Board finds the best evidence of the subject's story height was the property record card with schematic diagram presented by the board of review which disclosed the home was a 2-story dwelling.

improved with 2-story dwellings of frame, brick, or brick and frame exterior construction ranging in size from 3,534 to 5,934 square feet of living area. The homes were built from 1958 to 2007, with the oldest home having an effective age of 1965. The comparables each have a basement, four of which have finished area and three of which are described as walkout style. Each dwelling has central air conditioning, one to four fireplaces, and an attached garage ranging in size from 770 to 1,343 square feet of building area. Comparable #4 features a detached garage with 720 square feet of building area. Comparable #5 has an inground swimming pool. The comparables sold from January 2020 to February 2021 for prices ranging from \$457,500 to \$875,000 or from \$122.18 to \$167.66 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$204,676, for an estimated market value of \$614,089 or \$148.62 per square foot of living area, including land, 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 \$238,535. The subject's assessment reflects a market value of \$715,677 or \$173.20 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 changes were made to the property and provided an updated property record card in support reflecting additional decking being added and the story height was changed from 1.5-story to 2-story. The board of review also indicated sales were "not easy to locate because of the year built and acreage."

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property and from 0.54 of a mile to 1.38 miles from the subject. The parcels range in size from 107,826 to 215,622 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 4,245 to 4,614 square feet of living area. The dwellings were built from 1988 to 1992. The comparables each have a partially finished basement, two of which are described as walkout style. Each dwelling has central air conditioning, two or four fireplaces, and an attached garage ranging in size from 686 to 896 square feet of building area. Comparable #1 features a detached garage with 792 square feet of building area, an 800 square foot inground swimming pool, and a tennis court. Comparable #4 features a barn and a shed, although property characteristics for these features weren't provided by the board of review. The comparables sold from July 2020 to August 2021 for prices ranging from \$734,000 to \$1,100,000 or from \$171.00 to \$259.13 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² 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.

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds none of the parties' comparables to be truly similar to the subject in overall property characteristics. Nevertheless, the board gives less weight to the appellant's comparables and board of review comparable #2 which differ from the subject in age/effective age, dwelling size, and/or have 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment at issue when compared to other comparables in this record. the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which sold proximate to the subject's assessment date as well as being similar to the subject in age and dwelling size but present varying degrees of similarity in other features. Board of review comparable #1 has basement finish, an inground swimming pool, an additional detached garage, and a tennis court which are features the subject lacks. Board of review comparable #3 has a considerably smaller lot than the subject as well as having basement finish, which is a feature the subject lacks. Nevertheless, these two comparables sold in May 2021 and August 2021 for prices of \$1,100,000 and \$789,000 or for \$259.13 and \$171.00 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$715,677 or \$173.20 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

February 20, 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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