



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

APPELLANT: Edward McConnell
DOCKET NO.: 22-00345.001-R-1
PARCEL NO.: 13-12-201-066

The parties of record before the Property Tax Appeal Board are Edward McConnell, 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: \$76,520
IMPR.: \$400,628
TOTAL: \$477,148

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 brick exterior construction with 9,550 square feet of living area.¹ The dwelling was built in 1999. Features of the home include a walkout basement with partially finished area, 7 full and 2 half bathrooms or 35 fixtures, central air conditioning, three fireplaces, and a garage with 1,818 total square feet of building area. The property has an approximately 41,420 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 four comparable sales located in the same assessment

¹ The parties differ as to the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in the property record card with diagram printed on 10/24/2022 despite the memorandum from the board of review referencing corrections made to the subject property after inspection.

neighborhood code as the subject property and within 0.47 of a mile from the subject. The comparables have sites that range in size from 36,626 to 66,067 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick exterior construction ranging in size from 5,800 to 11,699 square feet of living area. The dwellings were built from 1990 to 2000 with two comparables having effective ages of 1994 and 1998 and have walkout basements with partially finished area. Each comparable has from 5 full and 2 half bathrooms to 11 full and 4 half bathrooms or from 22 to 45 fixtures, central air conditioning, three to six fireplaces, and either one or two garages ranging in size from 783 to 1,458 total square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from May 2020 to November 2021 for prices ranging from \$835,000 to \$1,599,900 or from \$133.31 to \$148.05 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$446,737, which would reflect a market value of \$1,340,345 or \$140.35 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%, and based on 9,550 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 \$477,148. The subject's assessment reflects a market value of \$1,431,587 or \$149.90 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%² and based on the property record card stated dwelling size in 2022 of 9,550 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property and within 0.36 of a mile from the subject property. The comparables have sites that range in size from 40,486 to 54,994 square feet of land area. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 7,013 to 8,345 square feet of living area. The dwellings were built from 1993 to 1999 and have basements with partially finished area, three of which have walkout designs. Each comparable has from 4 full and 2 half bathrooms to 5 full and 3 half bathrooms or from 22 to 34 fixtures, central air conditioning, three to five fireplaces, and a garage ranging in size from 1,241 to 1,446 total square feet of building area. Comparables #1 has an inground swimming pool and hot tub. The comparables sold from June 2020 to April 2022 for prices ranging from \$1,130,000 to \$1,550,000 or from \$153.03 to \$196.06 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 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

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.

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 eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 along with the board of review comparable #1 which sold in 2020 occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record. Moreover, the appellant's comparable #3 and the board of review comparable #1 each have an inground swimming pool and/or a hot tub, which are features the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparable #4 and the board of review comparables #2, #3 and #4. These comparables sold more proximate in time to the subject's assessment date. In addition, these comparables are also more similar in overall property characteristics, but require varying adjustments for differences to the subject to make them more equivalent to the subject, including but not limited to their considerably smaller dwelling sizes, fewer number of bathrooms or fixtures, and smaller garage sizes. These four comparables sold from June 2021 to April 2022 for prices ranging from \$1,075,000 to \$1,375,000 or from \$148.05 to \$196.06 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,431,587 or \$149.90 per square foot of living area, land included, which falls above the range established by the best comparable sales in this record on an overall basis but within the range on a price per-square-foot basis. The subject's higher overall market value is logical given the subject's superior attributes described above. Based on this evidence and after considering appropriate adjustments to the 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

Edward McConnell, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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