



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

APPELLANT: Laura Fick
DOCKET NO.: 22-00348.001-R-1
PARCEL NO.: 13-25-305-007

The parties of record before the Property Tax Appeal Board are Laura Fick, 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: \$35,120
IMPR.: \$186,889
TOTAL: \$222,009

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 3,544 square feet of living area.¹ The dwelling was constructed in 1988 and has an effective age of 1992. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces and an 869 square foot garage. The property has an approximately 39,476 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 neighborhood code as the subject. The appellant provided a map and reported the comparables are located

¹ The parties differ slightly as to the subject's dwelling size. The Board finds the property record card submitted by the board of review to be the best evidence of the subject's dwelling size in the record, which was not refuted by the appellant in rebuttal.

within 0.38 of a mile from the subject. The comparables have sites that range in size from 39,117 to 42,438 square feet of land area that are improved with 2-story dwellings of frame or frame with brick exterior construction ranging in size from 3,012 to 3,819 square feet of living area. The dwellings were built from 1962 to 1969 with comparables #2 and #3 having effective ages of 1976. Each comparable has a basement with two having finished area, central air conditioning and a garage ranging in size from 462 to 756 square feet of building area. Two comparables have either one or two fireplaces. The comparables sold from February 2020 to June 2021 for prices of \$550,000 and \$627,500 or from \$144.62 to \$182.60 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$193,483 which reflects a market value of \$580,507 or \$163.80 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 \$222,009. The subject's assessment reflects a market value of \$666,094 or \$187.95 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.² The board of review noted the subject property is superior to most of the 96 houses in the neighborhood of which only 7 homes were built after 1980.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject. The board of review submitted a map and reported the comparables are located within 0.38 of a mile from the subject. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #3 and #1, respectively. The comparables have sites that range in size from 39,117 to 60,701 square feet of land area that are improved with 1-story³ or 2-story dwellings of frame or frame with brick exterior construction that range in size from 2,664 to 3,819 square feet of living area. The dwellings were built from 1964 to 1984 with comparables #1 through #3 having effective ages ranging from 1969 to 1980. The comparables each have a basement with one comparable being a walkout and three comparables having finished area. Each comparable has central air conditioning and a garage ranging in size from 462 to 1,012 square feet of building area. Three comparables each have from one to three fireplaces. Comparable #1 has a shed. The comparables sold from March 2021 to March 2022 for prices ranging from \$550,000 to \$670,000 or from \$164.31 to \$244.44 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

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.

³ The board of review's grid analysis indicated board of review comparable #1 is a 1-story dwelling with zero square footage for the second floor, but the board of review used the comparable due to its like amenities to the subject.

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 a total of five suggested comparable sales for the Board's consideration as two comparables are shared by the parties. The Board finds all but one of the comparables have significantly older aged dwellings than the subject's dwelling. Nonetheless, the Board gives less weight to the appellant's comparable sale #2 that sold in February 2020 which occurred less proximate in time to the January 1, 2022 assessment date at issue than other comparables in the record. The Board also gives less weight to the board of review comparables #1 and #4 due to their dissimilar design and/or much smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the parties' two shared comparables which sold proximate in time to the assessment date at issue. These comparables are overall more similar to the subject in location, design, and dwelling size but have varying degrees of similarity to the subject in other features. In addition, the appellant's comparable #3/board of review #2 lacks basement finish and two fireplaces, which are features of the subject, suggesting upward adjustments are needed to make this property more equivalent to the subject. The parties' two shared comparables sold in June 2021 and March 2022 for prices of \$627,500 and \$550,000 or for \$164.31 and \$182.60 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$666,094 or \$187.95 per square foot of living area, including land, which falls above the two best comparable sales in this record, which is logical given the subject's superior attributes including its significantly newer age, larger walkout-style basement with larger finished area, larger garage, and patio area. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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: 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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