



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

APPELLANT: Austin Newbury
DOCKET NO.: 22-01344.001-R-1
PARCEL NO.: 14-31-301-022

The parties of record before the Property Tax Appeal Board are Austin Newbury, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$28,632
IMPR.: \$90,775
TOTAL: \$119,407

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 split-level style dwelling of brick exterior construction with 1,669 square feet of above ground living area. The dwelling was constructed in 1955. Features of the home include an 819 square foot lower level with 737 square feet of finished area, central air conditioning, one fireplace, and an attached garage with 483 square feet of building area. The property has an 11,806 square foot site in Barrington, Ela 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 improved with split-level style dwellings of brick or a combination of frame and brick exterior construction that range in size from 1,526 to 1,752 square feet of above ground living area. The homes were built from 1958 to 1961. Each dwelling has a lower level ranging in size from 456 to 704 square feet with finished areas ranging in size from 410 to 634 square feet. Two of the comparables have central air

conditioning, two comparables have one fireplace, and each property has an attached garage ranging in size from 258 to 540 square feet of building area. These properties have sites ranging in size from 11,863 to 16,973 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .10 to .14 of a mile from the subject property. The sales occurred in June 2020 and October 2020 for prices ranging from \$317,000 to \$450,000 or from \$207.73 to \$256.85 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$117,375.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,407. The subject's assessment reflects a market value of \$358,257 or \$214.65 per square foot of above ground living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with comparable #3 being the same property as appellant's comparable #3. The comparables are improved with split-level style dwellings of frame, brick, or a combination of frame and brick exterior construction that range in size from 1,513 to 1,800 square feet of above ground living area. The homes were built from 1957 to 1966. Each dwelling has a lower level ranging in size from 308 to 987 square feet with finished areas ranging in size from 308 to 888 square feet. Four of the comparables have central air conditioning, four comparables have one fireplace, and each property has an attached garage ranging in size from 451 to 567 square feet of building area. These properties have sites ranging in size from 11,645 to 12,441 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .05 to .29 of a mile from the subject property. The sales occurred from October 2020 to September 2022 for prices ranging from \$369,000 to \$541,000 or from \$228.34 to \$300.56 per square foot of above ground living area, including land.

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 record contains seven comparable sales submitted by the parties to support their respective positions with one comparable common to the parties. The comparables are similar to the subject in location, style, age, and most features. However, the Board gives less weight to the appellant's comparable sales and board of review comparable sales #3 and #4, which includes the common comparable sale, as these properties sold in June and October 2020, approximately 14 months and 18 months prior to the assessment date at issue and are less likely to be reflective

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

of the subject's fair cash value than those sales that occurred more proximate in time to the January 1, 2022 assessment date. Based on their respective dates of sale, the Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #5. These comparables sold from August 2021 to September 2022 for prices ranging from \$369,000 to \$541,000 or from \$228.34 to \$300.56 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$358,257 or \$214.65 per square foot of above ground living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct 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: January 16, 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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