



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

APPELLANT: Jodi Barke  
DOCKET NO.: 22-01362.001-R-1  
PARCEL NO.: 12-21-222-021

The parties of record before the Property Tax Appeal Board are Jodi Barke, 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:** \$124,272  
**IMPR.:** \$219,352  
**TOTAL:** \$343,624

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 is improved with a 1.5-story dwelling of brick and wood siding exterior construction containing 3,600 square feet of living area. The dwelling was built in 1957 and has an effective construction date of 1976. Features of the home include a partial basement with a 650 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 506 square feet of building area.<sup>1</sup> The property has a 13,978 square foot site in Lake Bluff, Shields 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 two-story dwellings

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a partial basement with a 650 square foot recreation room and one fireplace stack with two openings, which was not refuted by the appellant in rebuttal.

that range in size from 3,229 to 3,470 square feet of living area. The homes were built from 1961 to 1986 but have effective construction dates of 1978 and 1986. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 420 to 483 square feet of building area. These properties have sites ranging in size from 7,850 to 12,402 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located within .37 of a mile from the subject property. The sales occurred in June and July 2020 for prices ranging from \$710,000 to \$750,000 or from \$206.05 to \$232.27 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$289,171.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$343,624. The subject's assessment reflects a market value of \$1,030,975 or \$286.38 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with 1.75-story or 2-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 3,007 to 3,695 square feet of living area. The homes were built from 1959 to 1966 but have effective construction dates ranging from 1973 to 1978. Each comparable has a full or partial basement with one having finished area, central air conditioning, two fireplaces, and an attached or detached garage ranging in size from 506 to 528 square feet of building area. These properties have sites ranging in size from 8,120 to 12,400 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .18 to .38 of a mile from the subject property. The sales occurred from March 2021 to September 2021 for prices ranging from \$1,079,000 to \$1,295,000 or from \$335.16 to \$358.83 per square foot of 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 Board finds the best evidence of market value to be the board of review comparable sales as these properties sold more proximate in time to the January 1, 2022, assessment date at issue than did the comparables submitted by the appellant. The board of review comparables are relatively similar to the subject in location, age/effective age, dwelling size and features. These comparables sold for prices ranging from \$1,079,000 to \$1,295,000 or from \$335.16 to \$358.83 per square foot of living area, including land. The subject's assessment reflects a market value of

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<sup>2</sup> 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.

\$1,030,975 or \$286.38 per square foot of living area, including land, which is below the range established by the best comparable sales in this record demonstrating the subject property is not overvalued for assessment purposes. Based on this evidence the Board finds the assessment of the subject property as established by the board of review 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: 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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