



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

APPELLANT: Richard Barrie
DOCKET NO.: 22-01431.001-R-1
PARCEL NO.: 14-11-404-005

The parties of record before the Property Tax Appeal Board are Richard Barrie, 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: \$34,580
IMPR.: \$171,068
TOTAL: \$205,648

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 1-story dwelling of brick exterior construction with 3,455 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, one fireplace and a garage with 1,144 square feet of building area. The property has a 61,881 square foot site and is located in Hawthorn Woods, Ela 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 neighborhood as the subject and within .94 of a mile from the subject property. The comparables have sites ranging in size from 40,280 to 57,945 square feet of land area. The comparables are improved with 1-story dwellings of either brick or frame exterior construction ranging in size 2,841 to 3,192 square feet of living area that were built in 1979 and 1985. The appellant reported that each comparable has an unfinished basement, one of walk-out design, central air conditioning, one or two fireplaces and garage ranging in size from 770 to 828 square feet of building area.

Comparables #2 and #4 each have an inground swimming pool. The comparables sold from January 2020 to February 2022 for prices ranging from \$440,000 to \$550,000 or from \$137.84 to \$176.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,648. The subject's assessment reflects a market value of \$617,006 or \$178.58 per square foot of living area, land included, when applying 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 four comparable sales. Comparable #2 is the same property as the appellant's comparable #4. The comparables are located in the same assessment neighborhood as the subject and from .37 of a mile to 1.12 miles from the subject property. The comparables have sites ranging in size from 25,963 to 46,491 square feet of land area. The comparables are improved with 1-story dwellings of either brick or frame exterior construction ranging in size from 2,521 to 2,841 square feet of living area that were built from 1977 to 2004. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 770 to 873 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from January 2021 to March 2022 for prices ranging from \$469,900 to \$550,000 or from \$175.07 to \$218.17 per square foot of living area, including land. The board of review contends the subject is superior to the all the comparables submitted. 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 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 parties submitted a total of seven comparable properties for the Board's consideration, with one comparable being common to both parties. The Board finds none of the comparables are truly similar to the subject due to differences in site size and/or dwelling size. Nevertheless, the Board gives less weight to appellant's comparables #2 and the parties' common comparable as each has an inground swimming pool, a feature the subject lacks. Furthermore, appellant's comparable #2 sold two years prior to the January 1, 2022, assessment date. The Board gives most weight to appellant's comparables #1 and #3 along with board of review comparables #1, #3 and #4 which sold more proximate in time to the assessment date at issue. However, adjustments would have to be considered to these comparables for differences in lot size, age,

¹ 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). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2022.

dwelling size and features when compared to the subject. Nevertheless, these comparables sold from November 2020 to March 2022 for prices ranging from \$440,000 to \$550,000 or from \$137.84 to \$218.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$617,006 or \$178.58 per square foot of living area, including land, which is greater than the best comparable sales on overall market value but falls within the range of the best comparables on a price per square foot basis. The subject's higher overall market value is justified when considering the subject's newer age, larger site size, larger dwelling size and superior features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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:

April 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

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