



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

APPELLANT: Kimberly Crowley  
DOCKET NO.: 22-01712.001-R-1  
PARCEL NO.: 13-01-306-003

The parties of record before the Property Tax Appeal Board are Kimberly Crowley, 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:** \$38,138  
**IMPR.:** \$261,348  
**TOTAL:** \$299,486

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 and frame exterior construction with 5,531 square feet of living area. The dwelling was constructed in 2007. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a 1,103 square foot garage.<sup>1</sup> The property has a 53,696 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 from .94 of a mile to 3.6 miles from the subject property. The comparables are reported to have a sites that range in size

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<sup>1</sup> Additional descriptive details regarding the subject property were gleaned from the property information sheet and the board of review grid analysis, which were not refuted by the appellant in any rebuttal filing. The appellant reported the subject dwelling contained 5,537 square feet of living area and has four fireplaces without any supporting documentation.

from 55,757 to 280,090 square feet of land area. The comparables are improved with 2-story dwellings of brick exterior construction that range in size from 4,840 to 5,429 square feet of living area that were built in either 2002 or 2007. The appellant reported that each comparable has a basement with finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 770 to 1,121 square feet of building area. The comparables sold from February 2021 to January 2022 for prices ranging from \$870,000 to \$935,000 or from \$161.17 to \$193.18 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 \$299,486. The subject's assessment reflects a market value of \$898,548 or \$162.46 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal, the board of review submitted a Multiple Listing Service (MLS) data sheet along with the PTAX-203 for the subject property. The MLS disclosed the subject was listed for sale on February 15, 2023, for \$1,450,000 and subsequently sold on March 17, 2023, after having been on the market for four days. The board of review contends the sale of the subject property is the best and most reliable indication of the subject's market value as of assessment date and therefore respectfully requests that the Board increase the subject's assessment to its recent purchase price or a value that is best supported by the evidence.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. Comparables #2, #3 and #4 are the same properties as the appellant's comparables #3, #1 and #2, respectively. The comparables are located from .93 of a mile to 3.55 miles from the subject property. The comparables have sites that range in size from 55,757 to 280,090 square feet of land area. The comparables are improved with 2-story dwellings of either brick or brick and frame exterior construction ranging in size from 4,410 to 5,429 square feet of living area that were built in either 2002 or 2007. Each comparable has a basement with finished area, three of walk-out design, central air conditioning, two to five fireplaces and a garage ranging in size from 770 to 1,121 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from February to December 2021 for prices ranging from \$780,000 to \$935,000 or from \$161.17 to \$190.51 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

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<sup>2</sup> 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.

As initial matter, the Board gives less weight to the March 2023 sale of the subject property which sold fifteen months after the January 1, 2022 assessment date and is less likely to be reflective of market value.

The parties submitted a total of four comparable sales for the Board's consideration, with three comparables being common to both parties. The Board has given less weight to the appellant's comparables #1 and #2/board of review's comparables #3 and #4, respectively, for their larger lot sizes when compared to the subject and their distance of over one mile away from the subject property.

The Board finds the best evidence of market value to be appellant's comparable #3/board of review comparable #2 as well as board of review comparable #1. The Board finds that these two comparables are similar to the subject in location, design, age, lot size, dwelling size, and some features. The comparables sold in April and June 2021 for prices of \$780,000 and \$935,000 or \$176.87 and \$190.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$898,548 or \$162.46 per square foot of living area, including land, which is bracketed by the two best comparable sales in terms of overall market value but below the comparables on a price per square foot basis. 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.



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Chairman



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Member



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Member



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Member



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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



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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

Kimberly Crowley, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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