



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

APPELLANT: Mark DiCara
DOCKET NO.: 22-01714.001-R-1
PARCEL NO.: 13-11-400-284

The parties of record before the Property Tax Appeal Board are Mark DiCara, 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 A Reduction 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: \$17,035
IMPR.: \$85,984
TOTAL: \$103,019

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 frame exterior construction with 1,689 square feet of living area.¹ The dwelling was constructed in 1978. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a garage with 484 square feet of building area. The property has a 1,689 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 five comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 1,483 to 1,789 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction that range in size from 1,483 to 1,789 square feet of living area that

¹ The Board finds the best description of the subject is found in the evidence provided by the board of review, that was not refuted by the appellant in rebuttal.

were built from 1978 to 1980. The appellant reported that each comparable has a basement, four with finished area, central air conditioning, either one or two fireplaces and a garage ranging in size from 242 to 484 square feet of building area. The appellant reported that comparable #4 was recently rehabbed. The comparables sold from February to October 2021 for prices ranging from \$200,000 to \$297,500 or from \$134.86 to \$175.32 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 \$110,334. The subject's assessment reflects a market value of \$331,035 or \$195.99 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables are located in the same assessment neighborhood code as the subject property. The comparables have sites containing 1,689 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction containing 1,689 square feet of living area that were built in either 1978 or 1982. Each comparable has a walk-out basement with finished area, central air conditioning, two fireplaces and a garage containing 484 square feet of building area. The board of review stated that three comparables each have the same lake view as the subject with one comparable having a golf view. The comparables sold from July 2019 to August 2020 for prices ranging from \$310,000 to \$374,000 or from \$183.54 to \$221.43 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 construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of nine comparable properties for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #5, due their smaller dwelling sizes when compared to the subject. The Board gave reduced weight to the board of review comparables, for their sales occurring in 2019 and 2020, which is less proximate in time to the January 1, 2022, assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3 and #4. The Board finds that these comparables sold more proximate in time to the assessment date and are similar to the subject in location, design, age, dwelling size, and some features. These

² 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.

comparables sold from February to April 2021 for prices ranging from \$281,000 to \$297,500 or from \$157.07 to \$175.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$331,035 or \$195.99 per square foot of living area, including land, which is greater than the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: March 26, 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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