



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

APPELLANT: Matt McGuire
DOCKET NO.: 22-01716.001-R-1
PARCEL NO.: 13-26-402-007

The parties of record before the Property Tax Appeal Board are Matt McGuire, 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: \$62,473
IMPR.: \$265,776
TOTAL: \$328,249

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 with frame exterior construction with 4,162 square feet of living area.¹ The dwelling was constructed in 1987. Features of the home include a walk-out basement with finished area, central air conditioning, four fireplaces and an 874 square foot garage. The property has a 103,873 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 in the same assessment neighborhood code as the subject and within .28 of a mile from the subject property. The

¹ The parties differ as to the subject's dwelling size and garage size. The Board finds the best evidence of the subject's dwelling size and garage size was presented by the board of review which included the property record card and a sketch with dimensions that shows a second-floor area above the garage. It appears the appellant did not include the second-floor area above the garage in the subject's above grade living area.

comparables are reported to have sites that range in size from 80,138 to 96,418 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick with frame exterior construction that range in size from 3,698 to 4,145 square feet of living area that were built from 1985 to 1999. The appellant reported that each comparable has a basement, one with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 677 to 833 square feet of building area. The comparables sold in either September 2020 or April 2021 for prices ranging from \$620,000 to \$940,000 or from \$167.66 to \$226.78 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 \$328,249. The subject's assessment reflects a market value of \$984,845 or \$236.63 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review submitted an aerial map of both parties comparables and a grid analysis of the appellant's comparables. The grid analysis disclosed that comparable #1 has a walk-out basement, comparable #2 has a garage with 704 square feet of building area and comparable #3 has two fireplaces. The board of review also disclosed that in 2021 the subject property had permit for interior remodeling in the amount of \$566,000.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales. The board of review comparable #5 is the same property as the appellant's comparable #3. The comparables are located in the same assessment neighborhood code as the subject and from .19 of a mile to 1.13 miles from the subject property. The comparables have sites that range in size from 80,906 to 217,800 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, frame or brick with frame exterior construction ranging in size from 3,898 to 4,262 square feet of living area that were built from 1974 to 1999, with comparable #3 having an effective age of 1984. Each comparable has a basement, three with finished area with two of either walk-out or look-out design. The comparables each have central air conditioning, one to four fireplaces and a garage ranging in size from 484 to 1,016 square feet of building area. Comparable #1 has an attic with finished area. Comparable #3 has an inground swimming pool and a tennis court. The comparables sold from September 2020 to June 2022 for prices ranging from \$940,000 to \$1,300,000 or from \$226.78 to \$333.50 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

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.

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 parties submitted a total of seven comparable sales for the Board's consideration, with one comparable being common to both parties. The Board gives less weight to the appellant's comparable #1, appellant's comparable #3/board of review comparable #5 due to their remote sale dates occurring in 2020, less proximate in time to the January 1, 2022, assessment date given other sales available in the record. The Board gave less weight to the appellant's comparable #2 due to differences from the subject in dwelling size. The Board gave reduced weight to the board of review comparable #3 and #4, due to their large site sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2. The Board finds that these comparables sold more proximate in time and are similar to the subject in location, site size, age, dwelling size, and features. The comparables sold in April and June 2022 for prices of \$1,100,625 and \$1,175,000 or \$273.18 and \$275.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$984,845 or \$236.63 per square foot of living area, including land, which falls below the prices of the two best comparables in the record. Based on this record and after considering adjustments to the two 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: 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

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