



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

APPELLANT: Dale Jenkins
DOCKET NO.: 23-00465.001-R-1
PARCEL NO.: 13-16-314-001

The parties of record before the Property Tax Appeal Board are Dale Jenkins, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$30,451
IMPR.: \$120,842
TOTAL: \$151,293

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 2023 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 one-story dwelling of frame exterior construction with 2,237 square feet of living area. The dwelling was constructed in 1988. Features of the home include a walk-out style basement with finished area, central air conditioning, a fireplace, and a garage containing 675 square feet of building area. The property has a 69,113 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 four comparable sales located within .25 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,168 to 3,106 square feet of living area. The homes were built from 1957 to 1983, with comparables #1 and #2 having effective ages of 1983 and 1976, respectively. Each dwelling has central air

conditioning, a basement with three having finished area, and a garage ranging in size from 528 to 1,164 square feet of building area. Three comparable each have two fireplaces and two comparables each have an inground swimming pool. The parcels range in size from 24,077 to 57,064 square feet of land area. The comparables sold from March to September 2021 for prices ranging from \$420,000 to \$682,500 or from \$193.01 to \$219.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$151,293, for an estimated market value of \$453,924 or \$202.92 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,491. The subject's assessment reflects a market value of \$535,527 or \$239.39 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 one comparable sale located .1 of a mile from the subject and in the subject's assessment neighborhood. The comparable is a one-story dwelling of brick exterior construction with 2,265 square feet of living area. The dwelling was built in 1955 and has central air conditioning, a fireplace, and a garage containing 486 square feet of building area. The parcel contains 50,094 square feet of land area. The comparable sold in May 2022 for a price of \$420,000 or for \$185.43 per square foot of living area, including land.

The board of review also submitted a brief noting the older ages/effective ages and inferior features of the appellant's comparables.

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 parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #4, which differ from the subject in dwelling size and inground swimming pool amenity. The Board also gives reduced weight to the board of review comparable, which differs from the subject in foundation.

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #3, which are similar to the subject in location, dwelling size, and some features. These most similar comparables sold for prices of \$420,000 and \$445,000 or for \$193.01 and \$205.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$535,527 or \$239.39 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence 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 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: _____

August 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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