



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

APPELLANT: Courtney Desmond  
DOCKET NO.: 23-00564.001-R-1  
PARCEL NO.: 13-26-101-007

The parties of record before the Property Tax Appeal Board are Courtney Desmond, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich, 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:** \$71,726  
**IMPR.:** \$319,062  
**TOTAL:** \$390,788

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 two-story dwelling of brick exterior construction with 5,220 square feet of living area. The dwelling was constructed in 2017. Features of the home include a basement with 2,400 square feet of finished area, central air conditioning, two fireplaces and a 1,195 square foot garage. The property has a 210,885 square foot or 4.84-acre 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 in the same assessment neighborhood as the subject and within .87 of a mile from the subject. The parcels range in size from 90,093 to 280,090 square feet or from 2.7 to 6.43-acres of land area and are each improved with a two-story dwelling of brick exterior construction which were built from 1974 to 2007 with the oldest home having been “renovated with expansion” in 1997 as shown in a Multiple Listing

Service (MLS) data sheet submitted with the appeal. The homes range in size from 5,300 to 6,402 square feet of living area which appellant's counsel noted were similar to the subject's dwelling size. Each dwelling has a basement, three of which are walkout-style and each of which have finished area ranging in size from 1,433 to 2,775 square feet. Features include central air conditioning, one to five fireplaces and a garage ranging in size from 655 to 1,179 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from February to December 2021 for prices ranging from \$745,000 to \$975,000 or from \$116.37 to \$173.61 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced assessment of \$344,965, for an estimated market value of \$1,034,998 or \$198.28 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 \$390,788. The subject's assessment reflects a market value of \$1,172,481 or \$224.61 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

The board of review included a memorandum from the Cuba Township Assessor's Office noting that the subject dwelling, built in 2017, is the newest home of all comparables provided by both parties. The assessor contended also that the subject has the largest site of all but two comparables presented by the parties. Furthermore, as noted by the appellant, appellant's comparable #1 was rehabbed in 1997, resulting in an effective age for this dwelling of 1980; the assessor disagrees with the phrase "rebuilt" for this property.

The assessor asserted that appellant's comparable #2 is afforded a 25% land obsolescence for an undesirable location and the property shares a private road adjoining a cemetery; area sales "have consistently shown that it plays a factor." Appellant's comparable #3 was noted to be 31 years older than the subject and has only 2 acres of land as compared to the subject. Finally, appellant's comparable #4 is a "subdivision" with a shared drive directly off a main road. The assessor asserts the area consists of only three homes, one of which is bank owned and for years has been in a state of distress and was never fully completed.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales, two of which are located in the same assessment neighborhood as the subject. The comparables are from .89 of a mile to 2.08-miles from the subject. The parcels range in size from 41,356 to 171,191 square feet or from .95 to 3.93-acres of land area. The parcels are each improved with either a 1.5-story or a 2-story dwelling of frame, brick or brick and frame exterior construction which were built from 2002 to 2015. The homes range in size from 4,123 to 5,902 square feet of living area. Each dwelling has a basement with finished area ranging in size from 600 to 3,482 square feet. Features include central air conditioning, two to four fireplaces and a garage ranging in size from 808 to 1,732 square feet of building area. The

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<sup>1</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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

comparables sold from April 2021 to April 2023 for prices ranging from \$1,050,000 to \$2,050,000 or from \$207.56 to \$460.36 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the parties presented a total of eleven sales of properties, none of which are particularly similar to the subject in land size and/or age, but which present varying degrees of similarity in dwelling size, finished basement area and some other features. Having thoroughly analyzed the data, the Board has given reduced weight to appellant's comparable #3 as well as board of review comparables #2 and #6, each of which have significantly more or less finished basement area than the subject's 2,400 square feet of basement finish. The Board has also given reduced weight to appellant's comparable #1 along with board of review comparables #3, #5 and #7 due to differences in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sales #1 and #4 which are more similar to the subject in dwelling size and have varying degrees of similarity to the subject in other characteristics which necessitate adjustments to make the comparables more equivalent to the subject property. These most similar comparables sold for prices ranging from \$870,000 to \$1,300,000 or from \$161.17 to \$268.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,172,481 or \$224.61 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after giving due consideration to the subject's date of construction in 2017 and lot size as compared to the best comparables built between 2002 and 2008 and, but for one, having smaller lots than the subject, the Board finds a reduction in the subject's assessment is not 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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