



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

APPELLANT: Laura Root  
DOCKET NO.: 23-00567.001-R-1  
PARCEL NO.: 13-36-203-016

The parties of record before the Property Tax Appeal Board are Laura Root, 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:** \$35,676  
**IMPR.:** \$167,132  
**TOTAL:** \$202,808

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 2,515 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with 950 square feet of finished area, central air conditioning, a fireplace and a 651 square foot garage. The property has a 16,402 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 from .38 to .60 of a mile from the subject but where none of the properties are in same neighborhood code as the subject. The parcels range in size from 12,780 to 19,683 square feet and are each improved with a one-story dwelling of brick or frame and brick exterior construction which were built from 1975 to 1990. The homes range in size from 2,297 to 2,932 square feet of living area. Each dwelling has a

basement, three of which have finished area ranging in size from 475 to 2,200 square feet. Features include central air conditioning, a fireplace and a garage ranging in size from 484 to 688 square feet of building area. The comparables sold from September 2020 to March 2023 for prices ranging from \$499,900 to \$632,500 or from \$198.84 to \$217.63 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$178,922, for an estimated market value of \$536,820 or \$213.45 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 \$202,808. The subject's assessment reflects a market value of \$608,485 or \$241.94 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In a memorandum from the Cuba Township Assessor's Office, it is reported that there were only three one-story homes in the subject's neighborhood which had sales that occurred in 2005, 2012 and 2014. The memorandum indicated, "The assessor used the same Market Adjustment for these homes from the sales for the 2 stories in this neighborhood."

Lastly, the assessor asserted that the appellant's comparables "are not comparable neighborhoods and received a separate market adjustment based on sales within their own neighborhoods." In addition, appellant's comparables #3 and #4 were reportedly "a PUD neighborhood."

In support of its contention of the correct assessment, the board of review submitted information on two comparables located in the subject's neighborhood code and in close proximity to the subject as displayed on a map and the grid analysis. The board of review further stated as to the two comparables that each has "872 square feet less basement" [than the subject] and comparable #2 has no finished basement area. The only data provided for the two comparables is equity information and since equity evidence is not responsive to the appellant's overvaluation argument, therefore the lack of information as to sales dates and/or sale prices for the properties, the Board has determined that the equity data provided will not be further addressed in this decision. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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.

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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.

The record contains four suggested comparable sales submitted by the appellant for the Board's consideration. In response to the market value argument and in order to have the assessment sustained, the board of review criticized the appellant's comparables for not being in "comparable neighborhoods" and that comparables #3 and #4 were each in a "PUD neighborhood." The board of review presented no market value evidence in support of the subject's estimated market value.

Upon examination of the comparable sales data in the record, the Board has given reduced weight to appellant's comparable #4 which lacks finished basement area, which is a feature of the subject. The Board has also given reduced weight to appellant's comparable #3 for its date of sale in 2020, which is least proximate to the lien date at issue of January 1, 2023 and thus less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 which present varying degrees of similarity to the subject in age, dwelling size, size of finished basement area and garage size, each of which necessitate adjustments to make the comparables more similar to the subject. These most similar comparables sold for prices of \$585,000 and \$632,500 or for \$215.72 and \$216.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$608,485 or \$241.94 per square foot of living area, including land, which is bracketed the best comparable sales in this record in terms of overall value and above the range on a per-square-foot of living area basis which appears to be logical given that the subject dwelling is smaller than the two best comparable sales in the record. The Board notes that accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases, thus the subject's slightly higher per square foot value appears warranted given its dwelling size of 2,307 square feet as compared to the best comparables of 2,700 and 2,932 square feet of living area. Based on this evidence and after considering appropriate adjustments to the best comparables in the record when compared to 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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