



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

APPELLANT: Christopher Mccarney  
DOCKET NO.: 23-01369.001-R-1  
PARCEL NO.: 16-08-203-004

The parties of record before the Property Tax Appeal Board are Christopher Mccarney, 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:** \$74,658  
**IMPR.:** \$204,878  
**TOTAL:** \$279,536

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 2-story dwelling of brick exterior construction with 3,684 square feet of living area. The dwelling was constructed in 1976 and is approximately 47 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 504 square foot garage. The property has a 14,100 square foot site and is located in Lake Forest, West Deerfield 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 within 0.35 of a mile from the subject. The parcels range in size from 12,750 to 18,927 square feet of land area and are improved with 2-story homes ranging in size from 3,008 to 3,330 square feet of living area. The dwellings range in age from 36 to 58 years old. Each home has a basement, one of which has

finished area,<sup>1</sup> central air conditioning, a fireplace, and a garage ranging in size from 440 to 805 square feet of building area. The comparables sold from February 2022 to April 2023 for prices ranging from \$732,000 to \$815,000 or from \$241.14 to \$250.31 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 \$279,536. The subject's assessment reflects a market value of \$838,692 or \$227.66 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. Comparables #3 and #4 are the same sales as the appellant's comparables #2 and #3, respectively. Comparables #1 and #2 are located 0.46 of a mile from the subject and have 20,060 and 20,240 square foot sites that are improved with 1.75-story or 2-story homes of brick exterior construction. The homes have 3,001 or 3,808 square feet of living area and are 55 or 63 years old. Each home features a basement with finished area, central air conditioning, one or two fireplaces, and a 552 or a 756 square foot garage. These two properties sold in December 2021 and July 2023 for prices of \$930,000 and \$960,000 or \$244.22 and \$319.89 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. Adm. 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. Adm. 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 record contains a total of five comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the board of review's comparable #2, which sold less proximate in time to the assessment date than the other sales in this record, and to the board of review's comparable #1 and the appellant's comparable #2/board of review's comparable #4, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the appellant's comparable #3/board of review's comparable #3, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and most features. These two most similar comparables sold for prices of \$803,000 and \$815,000 or \$241.14 and \$250.31 per square foot of living area, including land, respectively.

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<sup>1</sup> The appellant presented a listing sheet for comparable #1 which describes finished basement area.

<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

The subject's assessment reflects a market value of \$838,692 or \$227.66 per square foot of living area, including land, which is above the two best comparable sales in terms of total market value and below the best comparables on a per square foot basis, which is logical given these comparables are smaller homes than the subject. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: \_\_\_\_\_

October 15, 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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