



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

APPELLANT: David Martin
DOCKET NO.: 23-02008.001-R-1
PARCEL NO.: 13-28-301-013

The parties of record before the Property Tax Appeal Board are David Martin, 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 **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: \$55,761
IMPR.: \$546,449
TOTAL: \$602,210

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 and stone exterior construction with 7,579 square feet of living area.¹ The dwelling was constructed in 1990 and is 33 years old. Features of the home include a walkout basement with finished area, central air conditioning, three fireplaces and a 4-car garage with 1,041 square feet of building area. The property has a 185,147 square foot or 4.25-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 also submitted an appraisal estimating the subject property had a market value of \$1,550,000 as of January 1, 2023. The appraisal was prepared by Cindy Gotshall, a Certified

¹ The parties differ as to the subject's dwelling size. The Board finds the best size and description of the subject property was found in the appellant's appraisal where the appraiser made an interior and exterior inspection of the subject property and provided a more detailed sketch with dimensions and area calculations.

Residential Real Estate Appraiser. The property rights appraised were fee simple. The intended use of the appraisal report is for retrospective market valuation purposes only. The appraiser considered the subject property in average condition with no deferred maintenance.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing five comparable sales located from .22 of a mile to 1.94 miles from the subject property. The comparables have sites ranging in size from 5 to 8.21 acres of land area and are improved with Traditional style dwellings that range in size from 4,952 to 11,800 square feet of living area. The homes range in age from 20 to 82 years old and have basements, four with finished area. Each comparable has central air conditioning, three to five fireplaces, and a 3-car or a 4-car garage. Four comparables have inground swimming pools. The comparables sold from January 2021 to November 2022 for prices ranging from \$1,300,000 to \$1,775,000 or from \$144.07 to \$274.64 per square foot of living area, including land. The appraiser applied a sales or financing concessions adjustment to comparable #1. After considering other adjustments to the comparables for differences from the subject in site size, quality of construction, condition, room count, gross living area, basement finish and other features, the appraiser arrived at an estimated market value of \$1,550,000 as of January 1, 2023. Based on this evidence, the appellant requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$602,210. The subject's assessment reflects a market value of \$1,806,811 or \$238.40 per square foot of living area, land included, when using 7,579 square feet of living area and applying the statutory level of assessment.²

In response to the appeal the board of review submitted a cover letter from Cuba Township that critiqued the appellant's appraisal. The assessor disclosed appraisal comparables #1 and #5 are located outside of Cuba Township and there are far too many square footage errors made in the report which damages the credibility of the appraiser's conclusion of value, but no evidence was provided to support these claims.

In support of the subject's assessment, the board of review submitted information on five comparable sales located from .62 of a mile to 3.6 miles from the subject property. The comparables are situated on sites ranging in size from 153,767 to 341,946 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick or frame and brick exterior construction that range in size from 7,418 to 8,186 square feet of living area. The dwellings were built from 1937 to 2009 and have walkout or lookout basements with finished area. Each comparable has a central air conditioning, three to eight fireplaces, and a garage ranging in size from 564 to 2,634 square feet of building area. Each comparable has a barn, a shed and/or an inground swimming pool. The comparables sold from March 2021 to August 2023 for prices ranging from \$1,775,000 to \$2,950,000 or from \$239.28 to \$360.37 per square foot of living

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

area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 record contains an appraisal submitted by the appellant and five comparable sales from the board of review to support their respective positions before the Board.

As to the appellant's appraisal, the Board finds the appraiser did not make any age adjustments to comparables #1 and #4 which are 26 and 49 years older than the subject or provide any support or explanation for not applying age adjustments. Furthermore, comparable #4 sold 2 years prior to the January 1, 2023 assessment date and is less likely to be reflective of market value. Lastly, the appraiser utilized three comparables (#2, #3 and #5) which have significant differences in dwelling size (26% to 56%) when compared to the subject. For these reasons, the Board gives less weight to the appraiser's conclusion of value.

The Board gives less weight to board of review comparables #1, #2 and #5 due to significant differences in age and/or their locations being over 2.5 miles away when compared to the subject. The Board gives less weight to board of review comparable #3 which sold less proximate in time to the assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable #5 and board of review comparable #4 which sold more proximate in time to the assessment date at issue. Both comparables were relatively similar to the subject in age, dwelling size, and some features with the exception that both comparables have inground swimming pools, suggesting downward adjustments are necessary to make them more equivalent to the subject. These properties sold in November 2022 and November 2021 for prices of \$1,775,000 and \$2,400,000 or \$267.68 and \$303.45 per square foot of living area, including land, respectively. The subject's estimated market value of \$1,806,811 or \$238.40 per square foot of living area, including land, is bracketed by the best comparables on overall market value and falls below on a price per square foot basis. Based on this record and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by the assessment is excessive and 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: _____

November 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Martin, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085