



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

APPELLANT: Maha Murad-Alonzo
DOCKET NO.: 23-03212.001-R-1
PARCEL NO.: 13-24-203-019

The parties of record before the Property Tax Appeal Board are Maha Murad-Alonzo, the appellant, 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: \$31,119
IMPR.: \$279,531
TOTAL: \$310,650

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 is improved with a two-story dwelling of brick exterior construction containing 5,097 square feet of living area. The dwelling was built in 1974. Features of the home include a walk-out basement with 1,600 square feet of finished area, central air conditioning, five fireplaces, four full bathrooms, three half bathrooms, and an attached garage with 1,222 square feet of building area. The property has a 46,497 square foot site located in North 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 improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 5,065 to 7,766 square feet of living area. The homes were built from 1966 to 1993. Each property has a basement with finished area, central air conditioning, three to five fireplaces, four or seven full bathrooms, and one or three half bathrooms. Comparables #1, #3 and #4 have garages ranging in size from 839

to 1,231 square feet of building area. Comparable #2 has a 1,240 square foot attached garage and a 343 square foot carport. Comparables #1 and #3 have inground swimming pools. The comparables have sites ranging in size from 67,954 to 144,256 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .32 to .70 of a mile from the subject property. The sales occurred from January 2021 to January 2023 for prices ranging from \$750,000 to \$1,200,000 or from \$130.34 to \$154.52 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$253,119.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$310,650. The subject's assessment reflects a market value of \$932,043 or \$182.86 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with 1.5-story or 2-story dwellings of brick, frame, or frame and brick exterior construction that range in size from 4,544 to 5,566 square feet of living area. The dwellings were built from 1977 to 2003. Each property has a basement with finished area with two being either a walk-out or look-out design. Each comparable also has central air conditioning, one to four fireplaces, three to six full bathrooms, one to three half bathrooms, and an attached garage ranging in size from 616 to 1,064 square feet of building area. Comparable #5 also has a detached garage with 429 square feet of building area. Comparables #3 and #4 each have a swimming pool and a hot tub. These properties have sites ranging in size from 60,675 to 133,294 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .24 to 1.75 miles from the subject property. The sales occurred from June 2020 to October 2023 for prices ranging from \$940,000 to \$1,299,000 or from \$168.88 to \$266.13 per square foot of living area, including land.

The board of review provided a written statement explaining the subject dwelling was originally constructed in 1973 as a ranch style home with 2,000 square feet of living area. In 1986 a new 1,222 square foot garage was added and the existing garage was converted to living space totaling 2,900 square feet of above ground living area. In 2005 the subject home was converted to a two-story dwelling by adding an additional 1,986 square feet and underwent a full remodel. According to the board of review, after factoring the new above ground living area the subject's new effective age is 1992. The board of review also submitted a copy of a Multiple Listing Service (MLS) listing sheet associated with the 2015 sale of the subject property discussing the interior condition of the home at the time of sale.

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 nine comparable sales submitted by the parties to support their respective positions. The comparables are similar to the subject in location. The Board gives less weight to appellant's comparables #1, #2, and #3 as well as board of review comparable sale #3 as these sales did not occur as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to appellant's comparable sale #4 due to differences from the subject dwelling in size being approximately 52% larger than the subject home. The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #4 and #5 as these properties sold proximate in time to the assessment date at issue as well as being improved with dwellings similar to the subject in age, dwelling size and most features. The Board finds each of these comparables has a larger site than the subject suggesting each would require a downward adjustment to make them more equivalent to the subject for this difference. Additionally, board of review comparable #4 has an inground swimming pool, a feature the subject does not have, indicating a downward adjustment to the comparable would be appropriate to make the property more equivalent to the subject for this feature. These four comparables sold from March 2022 to October 2023 for prices ranging from \$990,000 to \$1,299,000 or from \$182.86 to \$266.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$932,043 or \$182.86 per square foot of living area, including land, which is below the total price range but within the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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

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