



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

APPELLANT: Therese Downey
DOCKET NO.: 24-02065.001-R-1
PARCEL NO.: 13-36-408-011

The parties of record before the Property Tax Appeal Board are Therese Downey, the appellant, by Ronald Kingsley, attorney-at-law 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: \$37,229
IMPR.: \$128,263
TOTAL: \$165,492

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 2024 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 one-story dwelling of brick and frame exterior construction containing 1,757 square feet of living area. The dwelling was constructed in 1969 and is approximately 55 years old. Features of the home include a full basement with 200 square feet of finished area, central air conditioning, one fireplace, two bathrooms, and an attached two-car garage with 483 square feet of building area. The property has a 10,909 square foot site 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 an appraisal estimating the subject property had a market value of \$454,000 as of January 1, 2024. The appraisal was prepared by R. Steven Kephart, an Illinois Certified Residential Real Estate Appraiser. The appraiser identified the appellant as one the clients. The purpose of the appraisal was to provide the client with a credible opinion of the fair cash value of

the subject property to be used for a real estate tax appeal only. The subject was appraised in fee simple title. The highest and best use of the property as improved was determined to be the present use.

The appellant's appraiser developed the sales comparison approach to value using eight comparable sales composed of four ranch style dwellings and four two-story style dwellings with aluminum, vinyl, cedar or brick and cedar exteriors that ranged in size from 1,258 to 2,590 square feet of living area. The homes range in age from 49 to 94 years old. Five of the comparables have basements with finished area and three comparables do not have basement foundations. Each property has central air conditioning, four comparables have one or two fireplaces, and each property has a 1-car or a 2-car garage. The comparables have 1½, 2, 3 or 3½ bathrooms. One comparable has an inground swimming pool. These properties have sites ranging in size from 7,592 to 19,567 square feet of land area. The comparables are located in Barrington from .95 of a mile to 2.01 miles from the subject property. The sales occurred from June 2022 to December 2023 for prices ranging from \$404,000 to \$522,000 or from \$186.41 to \$414.94 per square foot of living area, land included. The appraiser adjusted the comparables for such items as concessions, date of sale/time, site size, condition, gross living area, basement, basement finish, garage size, number of fireplaces and inground pool to arrive at adjusted prices ranging from \$418,800 to \$495,060. The appraiser arrived at an estimated fair cash value of \$454,000 as of January 1, 2024. The appellant requested the subject's total assessment be reduced to \$151,318 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 \$165,492. The subject's assessment reflects a market value of \$496,526 or \$282.60 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

The board of review submitted narrative comments from the Cuba Township Assessor contending the appellant's appraiser did not use two sales of ranch style dwellings in the same block and along the same street as the subject for undocumented reasons. The board of review used these to sales as its comparables #1 and #2. The assessor also commented that the appraiser used four two-story dwellings and comparable #4 is located in a Planned Unit Development (PUD) with a home-owners association (HOA). The assessor also contends the appraiser made large, arbitrary and unsupported condition adjustments to five of the comparables. The assessor also stated the comparables range from 49 to 94 years old, but no age adjustments were made.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales composed of one-story dwellings of brick, frame or brick and frame exterior construction that range in size from 1,476 to 2,030 square feet of living area. The dwellings were built from 1959 to 1973. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 250 to 495 square feet of building area. The comparables have 2, 2½ or 3 bathrooms. Comparable #1 also

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

has a shed. These properties have sites ranging in size from 8,057 to 10,926 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .016 to .518 of a mile from the subject. Comparables #1 and #2 are located along the same street and within the same block as the subject. The sales occurred from January 2023 to April 2024 for prices ranging from \$518,000 to \$591,000 or from \$291.13 to \$350.95 per square foot of living area, land included.

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 Board finds the best evidence of market value to be the board of review comparable sales that are most similar to the subject in location, age, style, size and most features. The board of review comparable sales sold proximate in time to the assessment date for prices ranging from \$518,000 to \$591,000 or from \$291.13 to \$350.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$496,526 or \$282.60 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. The Board gives less weight to the appraisal presented by the appellant as the comparables were not as similar to the subject in location as the appellant's comparables, four of the sales differed from the subject in style, three comparables had no basement foundation unlike the subject, four of the comparables differed significantly from the subject in age, and comparables #5 through #8 did not sale proximate in time to the assessment date at issue. Based on this evidence the Board finds the subject's assessment reflects 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:

March 17, 2026



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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