



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

APPELLANT: Debra A. Willis  
DOCKET NO.: 16-03268.001-R-1  
PARCEL NO.: 13-26-200-006

The parties of record before the Property Tax Appeal Board are Debra A. Willis, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$83,453  
**IMPR.:** \$141,308  
**TOTAL:** \$224,761

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 2016 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 two-story dwelling of brick and frame exterior construction with 3,301 square feet of living area. The dwelling was constructed in 1966 with a 623 square foot addition in 2011. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, 1,359 square foot enclosed frame porch, 1,381 square foot deck, inground pool and a 528 square foot attached garage. The property has a 240,886 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 three comparable sales located from .16 of a mile to 1.01 miles from the subject property. The comparables are described as 1.5-story and 2-story dwellings of frame or brick exterior construction ranging in size from 2,852 to 3,762 square feet of living area. The dwellings were constructed from 1952 to 1975. The comparables have

basements, two of which have finished areas. The comparables have two fireplaces. Two comparables have central air conditioning, an inground pool and a garage containing 425 or 1,080 square feet of building area. One comparable has an attached garage of 564 square feet, detached garage of 572 square feet and a pole barn of 900 square feet of building area. The comparables have sites ranging in size from 197,327 to 308,940 square feet of land area. The comparables sold from May 2014 to March 2016 for prices ranging from \$300,000 to \$495,000 or from \$105.19 to \$183.62 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,761. The subject's assessment reflects a market value of \$677,808 or \$205.33 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales, one of which was also utilized by the appellant. They are located from .16 of a mile to 3 miles from the subject property. The comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 2,588 to 3,762 square feet of living area. The dwellings were constructed from 1973 to 1979. The comparables have basements with finished area, central air conditioning and one or two fireplaces. Two comparables have a garage containing 659 or 1,300 square feet of building area. One comparable has an inground pool, attached garage of 564 square feet, detached garage of 572 square feet and a pole barn of 900 square feet of building area. The comparables have sites ranging in size from 98,010 to 204,214 square feet of land area. The comparables sold from April 2015 to March 2016 for prices ranging from \$425,000 to \$705,000 or from \$131.58 to \$203.29 per square foot of living area, including land.

Additionally, the board of review submitted a grid analysis of the appellant's comparables along with property record cards. The board of review submitted that comparable #1 sold "as is" and sale price indicated additional updates to be completed by new homeowner. Comparable #2 was a foreclosure sale and it has a mansard roof. Comparable #3 was also a foreclosure sale with no flooring in living room and bedrooms, very dated and needs a lot of work. 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 Board finds the parties submitted five comparable sales for consideration, with one common comparable submitted by both parties. The Board gave less weight to the appellant's comparable #2 due to its sales occurring May 2014 which is dated and less indicative of market value as of

the January 1, 2016 assessment date. The appellant's comparable #3 was given less weight by the board based on its inferior condition when compared to the subject. The Board also gave less weight to board of review comparable #3 due to its considerably smaller lot size and dwelling size.

The Board finds the best evidence of market value to be the remaining comparables submitted by both parties which includes one common comparable. The Board finds these two comparables are similar in location, site size, design, dwelling size and most features when compared to the subject. They sold in August 2015 and March 2016 for prices ranging from \$495,000 to \$705,000 or from \$131.58 to \$203.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$677,808 or \$205.33 per square foot of living area, including land which falls within the range on a market value basis and just outside the range on per square foot basis established by the most similar comparable sales in this record.

After considering adjustments to the comparables for differences, when compared to the subject, the Board finds the subject's market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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: \_\_\_\_\_

February 13, 2019



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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