FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas Dolan
DOCKET NO.: 16-03270.001-R-1
PARCEL NO.: 13-22-302-012

The parties of record before the Property Tax Appeal Board are Thomas Dolan, 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:	$45,116
IMPR.:	$77,209
TOTAL:	$122,325

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 one-story dwelling of frame exterior construction with 1,803 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 736 square foot attached garage. The property has a 49,475 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales located from .99 to 1.31 miles from the subject property. The comparables are described as one-story dwellings of frame exterior construction ranging in size from 1,732 to 2,585 square feet of living area. The dwellings were constructed from 1972 to 1986. The comparables have basements, two of which have finished areas. Additional features of the homes include central air conditioning; one or two fireplaces and a garage ranging in size from 437 to 572 square feet of building area. The comparables have sites ranging in size from 39,799 to 40,178 square feet of land area. The comparables sold from March 2014 to July 2015 for prices ranging from $310,000 to $430,000 or from $154.93 to $178.98 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 $122,325. The subject's assessment reflects a market value of $368,893 or $204.60 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.

Furthermore, the board of review submitted a grid analysis of appellant’s comparables indicating comparables #2 and #3 have larger dwelling sizes and all of the comparables have smaller garages when compared to the subject.

In support of the subject’s assessment, the board of review submitted information on four comparable sales, one of which was submitted by the appellant. They are located from .995 to 2.607 miles from the subject property. The comparables are improved with one-story dwellings of frame or brick exterior construction ranging in size from 1,732 to 1,890 square feet of living area. The dwellings were constructed from 1972 to 1977. The comparables have basements, three of which have finished areas. Additional features of the homes are central air conditioning, one or two fireplaces and a garage ranging in size from 491 to 624 square feet of building area. The comparables have sites ranging in size from 39,933 to 82,465 square feet of land area. The comparables sold from August 2014 to July 2015 for prices ranging from $310,000 to $451,000 or from $178.98 to $243.51 per square foot of living 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 Board finds the parties submitted six suggested comparable sales for consideration which includes one common comparable utilized by both parties. The Board finds the appellant’s comparable #2 and #3 were given less weight due their superior dwelling size when compared to the subject. The Board also gave less weight to comparable #1 submitted by board of review due to its sale occurring in August 2014 which is dated and less indicative of market value as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparable sale #2 on its considerably larger lot size.

The Board finds the best evidence of market value to be the parties common comparable along with board of review comparable #3. These two comparables are most similar in dwelling size, design, age, site size and most features when compared to the subject. However, both comparables have inferior garage sizes with one comparable having inferior unfinished basement when compared to the subject. They sold in July 2015 for prices of $310,000 and $451,000 or $178.98 and $238.62 per square foot living area including land. The subject's assessment reflects an estimated market value of $368,893 or $204.60 per square foot of living area, including land, which falls between the most similar comparable sales contained in the record.

After considering adjustments to both comparables for differences, when compared to the subject, the Board finds the subject's estimated 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 no reduction in the subject's assessment is 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:

C E R T I F I C A T I O N

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

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

APPELLANT

Thomas Dolan, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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