



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

APPELLANT: Mary McClure
DOCKET NO.: 16-03275.001-R-1
PARCEL NO.: 13-13-213-012

The parties of record before the Property Tax Appeal Board are Mary McClure, 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: \$35,276
IMPR.: \$115,631
TOTAL: \$150,907

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 brick exterior construction with 2,676 square feet of living area. The dwelling was constructed in 1988. Features of the home include a walk out basement with finished area, central air conditioning, two fireplaces and a 644 square foot garage. The property has a 30,078 square foot site and is 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 three comparable sales that were located from approximately .40 of a mile to 2.157 miles from the subject property. The comparables consist of one-story dwellings of frame or brick and frame exterior construction ranging in size from 2,432 to 2,873 square feet of living area. The dwellings were constructed from 1957 to 1986. Each comparable has a basement with finished area, one of which is a walk out. Each comparable has central air

conditioning, one or three fireplaces and a garage ranging in size from 460 to 880 square feet of building area, two of which are located in the basement.¹ The comparables have sites ranging in size from 26,098 to 79,950 square feet of land area. The comparables sold from August 2014 to September 2015 for prices of \$355,000 to \$440,000 or from \$145.97 to \$153.15 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,907. The subject's assessment reflects a market value of \$455,087 or \$170.06 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 its contention of the correct assessment, the board of review submitted information on three comparable sales, two of which were utilized by the appellant, located from .40 to .772 of a mile from the subject property.² The comparables were improved with one-story dwellings of frame or brick and frame exterior construction that range in size from 2,432 to 3,007 square feet of living area. The dwellings were constructed from 1955 to 1967. Each comparable has a basement with finished area, one of which is a walk out. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 560 to 880 square feet of building area, two of which are located in the basement. The comparables have sites ranging in size from 26,098 to 72,745 square feet of land area. These properties sold from May 2014 to September 2015 for prices ranging from \$355,000 to \$521,570 or from \$145.97 to \$173.45 per square foot of living area, including land. Based on the comparable sales evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

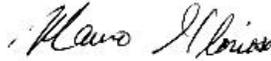
The Board finds neither party submitted comparable sales truly similar to the subject. The Board gave less weight to appellant's comparable #3, as it is located more than two miles from the subject. The remaining three comparables were dissimilar based on age and/or the date of sale was too remote for a 2016 assessment, however they are most similar to the subject in location. After considering the sales of the two common comparables and board of review comparable #2, the Board finds these comparables sold from May 2014 to September 2015 for prices ranging from \$355,000 to \$521,570 or \$145.97 to \$173.45 per square foot of living area, including land.

¹ The appellant's grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

² The board of review comparables #1 and #3 and the appellant's comparables #1 and #2 appear to depict the same properties.

The subject's assessment reflects a market value of \$455,087 or \$170.06 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds 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: _____

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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