



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

APPELLANT: Kurt Hoffeller  
DOCKET NO.: 21-01518.001-R-1  
PARCEL NO.: 13-16-312-006

The parties of record before the Property Tax Appeal Board are Kurt Hoffeller, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$35,680  
**IMPR.:** \$126,304  
**TOTAL:** \$161,984

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 2021 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 2-story dwelling of wood siding exterior construction with 3,461 square feet of living area. The dwelling was constructed in 1968 and has a reported effective year built of 1979. Features of the home include a basement, central air conditioning, one fireplace, and a 588 square foot garage. The property has a 75,208 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 comparables located within .54 of a mile from the subject property. The comparables have sites ranging in size from 21,000 to 49,109 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 2,820 to 3,747 square feet of living area. The homes were built from 1959 to 1991 and have basements, two with finished area. Each comparable has central air conditioning and a 546

to 776 square foot garage. Two comparables each have one or three fireplaces. The comparables sold from March to January 2020 for prices ranging from \$335,000 to \$395,000 or from \$99.17 to \$140.07 per square foot of living area, land included. Based on this 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 \$161,984. The subject's assessment reflects a market value of \$487,170 or \$140.76 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within .75 of a mile from the subject property. The board of review reported the comparables have sites ranging in size from 19,710 to 55,210 square feet of land area and are improved with 2-story dwellings of wood siding, brick, or wood siding and brick exterior construction ranging in size from 2,020 to 3,671 square feet of living area. The dwellings were built from 1936 to 1994 with comparable #4 having an effective year built of 1982. The comparables have basements with two having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 1,030 square feet of building area. Comparable #4 has an additional 550 square foot garage. The comparables sold from March 2020 to November 2021 for prices ranging from \$460,000 to \$640,000 or from \$151.18 to \$301.98 per square foot of living area, land included. Based on this 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds neither party presented comparables truly similar to the subject due to differences in site size, year built, dwelling size and/or features. Nevertheless, the Board gives less weight to appellant's comparables which are less similar to the subject in site size, age, and/or sold in 2019, less proximate in time to the January 1, 2021 assessment date than the comparables submitted by the board of review. The Board gives less weight to board of review comparables #4 and #5 due to differences in year built when compared to the subject.

The Board finds the best evidence of market value are board of review comparables #1, #2 and #3 which sold proximate in time to the assessment date at issue and are more similar to the subject in location, site size and year built. The properties sold from March 2020 to November 2021 for prices ranging from \$460,000 to \$640,000 or from \$170.67 to \$262.94 per square foot of living area, land included. The subject's assessment reflects a market value of \$487,170 or

\$140.76 per square foot of living area, land included, which falls within the range on overall market value and below the range established by the best comparable sales in this record on price per square foot. The subject's lower price per square foot is logical when considering economies of scale due to subject's smaller dwelling size. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is supported. Based on this evidence, the Board finds 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: September 19, 2023



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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