



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

APPELLANT: Jennifer Sobocienski
DOCKET NO.: 21-01521.001-R-1
PARCEL NO.: 13-24-401-010

The parties of record before the Property Tax Appeal Board are Jennifer Sobocienski, 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: \$62,593
IMPR.: \$178,372
TOTAL: \$240,965

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 stone and wood siding exterior construction with 4,294 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 1,064 square foot garage. The property has a 90,940 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 with the same assessment neighborhood code as the subject and located from .05 of a mile to 1.66 miles from the subject property. The comparables have sites that range in size from 67,954 to 174,547¹ square feet of

¹ Comparable #2 is a vacant parcel with 51,088 square feet that was included in the sale of comparable #1 that contains a 123,459 square foot site for a total combined site size of 174,547 square feet.

land area. The comparables are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,905 to 5,065 square feet of living area. The dwellings were built from 1966 to 1991 with comparable #3 having an effective year built of 1974. The comparables have basements, two of which have finished area and two of which are walkout design. Each comparable has central air conditioning, two to four fireplaces and a garage ranging in size from 865 to 996 square feet of building area. Comparable #1 has an inground swimming pool and hot tub. The properties sold from May 2019 to January 2021 for prices ranging from \$674,000 to \$750,000 or from \$148.08 to \$172.60 per square foot of living area, including land. 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 \$240,965. The subject's assessment reflects a market value of \$724,707 or \$168.77 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 with the same assessment neighborhood code as the subject and located from .05 of a mile to 2.49 miles from the subject property. Comparable #5 is a duplicate sale of appellant's comparable #3. The comparables have sites that range in size from 108,680 to 220,080 square feet of land area. The comparables are improved with 2-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 3,622 to 4,026 square feet of living area. The dwellings were built from 1978 to 2006. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 812 to 1,279 square feet of building area. Comparable #2 has an inground swimming pool. The properties sold from October 2020 to April 2021 for prices ranging from \$629,000 to \$925,000 or from \$172.60 to \$229.76 per square foot of living area, including land. 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 record contains seven suggested comparable sales for the Board's consideration which includes the common comparable. The Board finds neither party presented comparables truly similar to the subject due to differences in location, year built, dwelling size and/or features. Excluding appellant's comparable #1 which sold over 19 months prior to the January 1, 2021 assessment date and is less likely to be reflective of market value, the Board finds the remaining comparables in the record which includes the parties' common comparable sold proximate in time to the assessment date at issue. These comparables have varying degrees of similarity to the

subject in location, year built, dwelling size and features. The comparables sold from October 2020 to April 2021 for prices ranging from \$629,000 to \$925,000 or from \$148.08 to \$229.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$724,707 or \$168.77 per square foot of living area, including land, which falls within the range established by the most recent comparable sales in the record. After considering adjustments to the most recent comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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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