



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

APPELLANT: Lora French
DOCKET NO.: 21-01524.001-R-1
PARCEL NO.: 13-25-302-001

The parties of record before the Property Tax Appeal Board are Lora French, 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: \$56,168
IMPR.: \$57,506
TOTAL: \$113,674

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 is improved with a one-story dwelling of brick and wood siding exterior construction with 2,034 square feet of living area. The dwelling was built in 1955. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and an attached garage with 600 square feet of building area. The property has an 85,900 square foot or 1.97-acre 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 four comparable sales located from .32 of a mile to 2.00 miles from the subject property. The comparables have sites ranging in size from approximately 37,380 to 435,600 square feet of land area and are improved with one-story dwellings of brick or frame exterior construction that range in size from 1,595 to 2,558 square feet of living area. The homes were built from 1952 to 1968. Comparables #1 and #3 have reported effective years built

of 1957 and 1964, respectively. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, and an attached or detached garage ranging in size from 504 to 1,116 square feet of building area. Comparable #4 also has an inground swimming pool. The sales occurred from October 2019 to July 2020 for prices ranging from \$240,000 to \$460,000 or from \$150.47 to \$179.83 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 the "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,674. The subject's assessment reflects a market value of \$341,877 or \$168.08 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 from .84 of a mile to 1.64 miles from the subject property. The comparables have sites ranging in size from 95,830 to 217,880 square feet of land area and are improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 1,520 to 2,164 square feet of living area. The dwellings were built from 1933 to 1967. Comparable #1 has a reported effective year built of 1953. Three comparables have basements, one of which has finished area. Two comparable have concrete slab foundations. Four comparables have central air conditioning and one or two fireplaces. Each comparable has an attached garage ranging in size from 472 to 825 square feet of building area. The sales occurred from July 2020 to September 2021 for prices ranging from \$320,000 to \$740,000 or from \$210.53 to \$341.96 per square foot of living area, including land. The board of review requested no change to 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 nine comparable sales submitted by the parties, none of which are truly similar to the subject due to differences in location, site size, dwelling size and/or features. Excluding appellant's comparable #2 which sold 14 months prior to the January 1, 2021 assessment date, the Board finds the remaining comparables sold from January 2020 to September 2021 for prices ranging from \$240,000 to \$740,000 or from \$150.47 to \$341.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$341,877 or \$168.08 per square foot of living area, including land, which falls within the range established by the most recent comparable sales. Based on this evidence and after considering the appropriate adjustments to the comparables for differences in location, site size, dwelling size and features, the Board finds the appellant did not prove by a preponderance of the evidence that a 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:

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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