



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

APPELLANT: Michael S. Kemmett  
DOCKET NO.: 12-02398.001-R-1  
PARCEL NO.: 13-12-101-004

The parties of record before the Property Tax Appeal Board are Michael S. Kemmett, the appellant, by attorney Jerri K. Bush in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$41,931  
**IMPR:** \$118,031  
**TOTAL:** \$159,962

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 2012 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 two-story dwelling of frame construction with 2,505 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement that is partially finished, central air conditioning,

a fireplace and an attached 1,214 square foot garage. The property has a 52,275 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted a limited market analysis prepared by ProTaxAppeal that was dated March 22, 2013. The report was not signed nor were the professional credentials of the person(s) who prepared the report disclosed. The analysis included information for three suggested comparable sales located from .06 to 1.92 miles from the subject. The comparables were described as one, part two-story and part one-story and two, two-story dwellings of average quality grade and condition. The dwellings have basements, two of which have finished area. The analysis did not disclose the comparables' land size, exterior construction or whether the homes had central air conditioning. The dwellings were built from 1972 to 1988. The homes range in size from 2,524 to 2,949 square feet of living area. Other features include one or two fireplaces and garages ranging in size from 575 to 858 square feet of building area. The comparables sold from April 2011 to February 2012 for prices ranging from \$325,000 to \$565,000 or from \$128.76 to \$191.59 per square foot of living area including land. The analysis included adjustments to the comparables for lien date/sale date, stories, land, age, size, basement/lower level, finished basement/ll and fireplace. No evidence to support the adjustments was supplied. Data Sources at the bottom of the analysis were listed as Assessor, MLS, Realist, Marshall & Swift, IRPAM.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,962. The subject's assessment reflects an estimated market value of \$488,881 or \$195.16 per square foot of living area including land when applying the 2012 three-year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted three suggested comparable sales located from .07 to 2.30 miles from the subject. The board of review's comparable #2 is the same property as the appellant's comparable #2. The comparables have lots ranging in size from 42,549 to 105,119

square feet of land area. The comparables were described as one, one and one-half story and two, two-story dwellings of frame construction. The dwellings were built from 1980 to 1992. The homes range in size from 2,726 to 2,949 square feet of living area. Features include basements that are partially finished, central air conditioning, one or two fireplaces and garages ranging in size from 703 to 936 square feet of building area. The comparables sold from April 2011 to July 2013 for prices ranging from \$525,000 to \$565,000 or from \$186.24 to \$206.90 per square foot of living area including land.

Based on this evidence, the board requested confirmation of the subject's assessment.

Under rebuttal, appellant's counsel argued that the assessor's comparable #3 had a sale in July 2013, which should not be used to determine a 2012 assessed value. Counsel also argued the assessor has not made adjustments to the comparables submitted. In addition, assessor's comparables #2 and #3 submitted by the board of review are larger dwellings than the subject, have more fireplaces and have larger lots. The appellant's counsel also argued that assessor's comparable #2's sale date should be adjusted in determining the January 1, 2012 assessment date at issue.

#### **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 record contains five suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its dissimilar part two-story and part one-story design when compared to the subject. In addition, this comparable was older than the subject and lacks finished basement area, unlike the subject. The Board gave less weight to the appellant's comparable #3 due to its location being 1.92 miles from the subject. In addition, this comparable is significantly older than the subject. The Board also gave

less weight to the board of review's comparable #3 due to its sale occurring greater than 18 months after the January 1, 2012 assessment date at issue. In addition, this comparable is located 2.3 miles from the subject, is a dissimilar one and one-half story design and is considerably older, when compared to the subject. The Board finds the parties' common comparable and comparable #1 submitted by the board of review are most similar when compared to the subject in location, design, size, age and features. These comparables sold in April 2011 and July 2012 for prices of \$565,000 and \$564,000 or \$191.59 and \$206.90 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$488,881 or \$195.16 per square foot of living area including land, which is supported by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparable sales for differences to the subject, the Board finds the subject's assessed valuation is supported. Therefore, no reduction in the subject's assessment is warranted.

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.



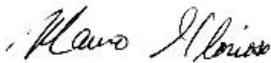
Chairman



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: March 20, 2015



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 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 the subsequent year 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.

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.