



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

APPELLANT: Frederick Skoler  
DOCKET NO.: 19-02879.001-R-1  
PARCEL NO.: 13-36-403-001

The parties of record before the Property Tax Appeal Board are Frederick Skoler, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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:** \$36,613  
**IMPR.:** \$183,387  
**TOTAL:** \$220,000

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 2019 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 two-story dwelling of frame and brick construction containing 3,301 square feet of living area.<sup>1</sup> The dwelling was constructed in 1949. Features of the home include a basement that is partially finished, finished attic area, central air conditioning, one fireplace and a two-car attached garage. The property has a 9,652 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 an appraisal estimating the subject property had a market value of \$615,000

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of dwelling size to be contained in the appellant's appraisal, which included a sketch with measurements and living area calculations. The Board finds the board of review reported size for the dwelling in its grid analysis of 2,795 square feet is not supported by a copy of the subject's property record card it submitted which indicated the dwelling has 3,008 square feet of above ground living area plus finished attic area of 253 square feet.

as of January 1, 2019. The appraisal was prepared by Grant M. Stewart, a Certified Residential Real Estate Appraiser. The appraiser inspected the property on September 25, 2019. The purpose of the report was to provide an opinion of the market value of the subject property to be used for ad valorem tax purposes.

The appraiser described the dwelling as a ranch style house with a 12-year-old second floor with finished attic addition and renovation. The appraiser described the attic as having a larger room with a smaller enclosed area and a ½ bathroom. The appraisal also contains a sketch of the dwelling with associated dimensions and building areas. The appraiser calculated the subject dwelling as having 3,301 square feet of living area.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four sales and one listing. The comparables are improved with two-story dwellings (with the listing also described as farmhouse) ranging in size from 2,682 to 3,913 square feet of living area. The dwellings range in age from 1/new to 115 years old. Each property has a basement with three having finished area, central air conditioning, one or two fireplaces and a two-car or a three-car garage. These properties have sites ranging in size from 7,297 to 18,807 square feet of land area and are located within .25 miles of the subject property. Comparables #1 through #4 sold from December 2016 to August 2019 for prices ranging from \$400,000 to \$630,000 or from \$149.14 to \$207.65 per square foot of living area, including land. The listing had a price of \$699,000 or \$178.64 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$471,900 to \$654,300. The appraiser stated that sale #3 is a larger newer house on a larger site; sale #4 is dated but was also considered; and listing #1 is a larger nicer house on a much larger site. The appraiser arrived at an estimated market value of \$615,000 or \$186.31 per square foot of living area, including land, as of the assessment date.

The appellant requested the subject's assessment be reduced to \$205,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,642. The subject's assessment reflects a market value of \$749,900 or \$227.17 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% 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 improved with two-story dwellings of frame construction ranging in size from 2,180 to 2,977 square feet of living area. The homes were built from 1888 to 1928 and have effective ages ranging from 1957 to 1984. Each property has a basement with two having finished area, central air conditioning and an attached or detached garage ranging in size from 487 to 829 square feet of building area. One comparable has a fireplace. These properties have sites ranging in size from 5,111 to 8,235 square feet of land area and are located from .25 to .32 of a mile from the subject property. The sales occurred from September 2017 to June 2018 for prices ranging from \$590,000 to \$730,000 or from \$223.82 to \$279.99 per square foot of living area, including land.

The board of review requested confirmation of the 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 evidence in the record supports a reduction to the subject's assessment.

The appellant submitted an appraisal estimating the subject property had a market of \$615,000 as of the assessment date. In reviewing the report, the Property Tax Appeal Board gives less weight to appraisal comparable sale #4 due to its date of sale and difference in dwelling size from the subject property. The Board also gives less weight to appraisal comparable listing #1 due to the dwelling's older age relative to the subject dwelling and differences in land area from the subject property. Appraisal comparable sales #1 through #3 sold for prices ranging from \$600,000 to \$630,000 or from \$158.31 to \$207.65 per square foot of living area, including land. The Board gives less weight to board of review sales #1 and #3 due to their smaller dwelling sizes in comparison to the subject dwelling. Board of review sale #2 is similar to the subject property in location, style, size, effective age, features and land area. This property sold in June 2018 for a price of \$730,000 or \$256.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$749,900 or \$227.17 per square foot of living area, including land, which is above the overall price range established by the best comparable sales and above three of the four best sales in the record on a per square foot basis. After considering the best sales contained in the appellant's appraisal and the best sale provided by the board of review, the Property Tax Appeal Board finds that the subject's assessment should be reduced to reflect a market value of approximately \$660,000 or \$200.00 per square foot of living area, including land.

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: April 20, 2021



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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COUNTY

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