



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

APPELLANT: Jennifer Tarulis  
DOCKET NO.: 19-04951.001-R-1  
PARCEL NO.: 13-36-111-001

The parties of record before the Property Tax Appeal Board are Jennifer Tarulis, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$33,133  
**IMPR.:** \$125,611  
**TOTAL:** \$158,744

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 consists of a 2-story dwelling of brick exterior construction with 3,780 square feet of living area. The dwelling was constructed in 1860 and has an effective age of 1926. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 360 square foot garage. The property has a 14,446 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 comparable sales located within 0.24 of a mile from the subject property. The comparables have sites that range in size from 15,246 to 30,717 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding or brick and vinyl siding exterior construction that range in size from 2,757 to 4,315 square feet of living

area.<sup>1</sup> The dwellings were built from 1953 to 1995 and have effective ages ranging from 1966 to 1995. Each comparable has a basement, two with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 540 to 685 square feet of building area. The properties sold from March to August 2019 for prices ranging from \$481,500 to \$721,000 or from \$161.86 to \$174.65 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$158,744 which reflects a market value of \$476,280 or \$126.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,840. The subject's assessment reflects a market value of \$586,318 or \$155.11 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 a grid analysis with information on the same three comparable sales submitted by the appellant which were previously described. The board of review also submitted a copy of the subject's property record card. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains three comparable sales for the Board's consideration, as both parties submitted the same comparable sales.

The Board finds the three common comparables are similar to the subject in location and sold proximate to the January 1, 2019 assessment date, however, these properties differ from the subject in age, design, land area, dwelling size and features. The comparables sold from March to August 2019 for prices ranging from \$481,500 to \$721,000 or from \$161.86 to \$174.65 per square foot of living area, land included. The subject's assessment reflects a market value of \$586,318 or \$155.11 per square foot of living area, including land, which falls within the range established by the only comparable sales in this record on an overall basis and below the range on a per square foot basis. However, the comparables range from 93 to 135 years newer in age when compared to the subject, each has a larger site size and larger garage area and two of the comparables have finished basement area compared to the subject's unfinished basement, all of which suggest downward adjustments are necessary to the comparable sales to make them more

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<sup>1</sup> The Board finds the best evidence of dwelling size for the appellant's three comparables comes from the board of review's grid analysis which contains the same three comparable properties.

equivalent to the subject. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment, commensurate with the request 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:

February 15, 2022



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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