



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

APPELLANT: Deanna Salasek  
DOCKET NO.: 19-07384.001-R-1  
PARCEL NO.: 13-21-301-032

The parties of record before the Property Tax Appeal Board are Deanna Salasek, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:** \$42,588  
**IMPR.:** \$130,412  
**TOTAL:** \$173,000

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 consists of a 47,480 square foot site improved with a 1.5-story dwelling of wood siding exterior construction containing 2,880 square feet of living area. The dwelling was constructed in 1994 and is approximately 25 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 768 square feet of building area. The property is in Lake 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 improved with one-story or two-story dwellings of wood siding or Dryvit exterior construction ranging in size from 3,218 to 4,363 square feet of living area. The dwellings range in age from 30 to 64 years old. Two comparables have full unfinished basements and two comparables have basements with finished area. Each property has central air conditioning, one to four fireplaces and an attached garage

ranging in size from 782 to 835 square feet of building area. The comparables and the subject property have the same assessment neighborhood code and the properties are located from 1.55 to 3.26 miles from the subject property. The appellant's comparables have sites ranging in size from 38,777 to 168,315 square feet of land area. The sales occurred from May 2018 to August 2019 for prices ranging from \$540,000 to \$585,000 or from \$132.78 to \$175.96 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$154,807.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,863. The subject's assessment reflects a market value of \$580,307 or \$201.50 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 four comparable sales improved with 1-story, 1.5-story or 2-story dwellings of wood siding, aluminum siding or brick exterior construction ranging in size from 2,517 to 2,976 square feet of living area. The dwellings were constructed from 1963 to 1978. Each comparable has a full basement with three having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 660 to 920 square feet of building area. Comparable #1 also has an additional detached garage with 484 square feet of building area. Comparable #5 has an inground swimming pool. Three comparables and the subject property have the same assessment neighborhood code. The comparables are located from 1.24 to 1.65 miles of the subject property. These properties have sites ranging in size from 40,650 to 208,500 square feet of land area. The sales occurred from March 2018 to June 2020 for prices ranging from \$502,000 to \$632,500 or from \$192.67 to \$236.71 per square foot of living area, including land.

### **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 record contains eight comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #2, #3, and #4 due to differences from the subject in location, land area, dwelling size, style, and/or age. The Board gives less weight to board of review comparables #3 and #4 due to differences from the subject in style, as each is improved with a 1-story dwelling while the subject is improved with a 1.5-story dwelling, comparable #4 has an inground swimming pool a feature the subject property does not have, and comparable #4 sold in 2020, not as proximate in time to the assessment date as the best sales found herein. The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparables #1 and #2. Each of these comparables has finished basement area, superior to the subject's unfinished basement, suggesting a downward adjustment to the comparables would be appropriate to make them more

equivalent to the subject property for this feature. Appellant's comparable #1 has four fireplaces and board of review comparable #2 has two fireplaces, superior to the subject's one fireplace, suggesting a downward adjustment to the comparables would be appropriate to make them more equivalent to the subject property for this feature. Board of review comparable #1 has a significantly larger site than the subject property as well as a larger garage and an additional garage in relation to the subject property, suggesting a downward adjustment to the comparable would be appropriate to this property to make it more equivalent to the subject property for these characteristics. These three comparables sold for prices ranging from \$510,000 to \$580,000 or from to \$175.96 to \$194.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$580,307 or \$201.50 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and considering the adjustments to the comparables due to differing features to make them more equivalent to the subject property, the Board finds 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:

April 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Deanna Salasek, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085