



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

APPELLANT: Kevin & Jennifer Beers  
DOCKET NO.: 20-00157.001-R-1  
PARCEL NO.: 13-03-304-017

The parties of record before the Property Tax Appeal Board are Kevin & Jennifer Beers, the appellants, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein, 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:** \$38,186  
**IMPR.:** \$163,791  
**TOTAL:** \$201,977

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2020 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 brick exterior construction with 4,093 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement finished with a recreation room, central air conditioning, one fireplace, and an 821 square foot garage. The property has a 41,170 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within .34 miles from the subject. The comparables have sites ranging in size from 40,650 to 55,230 square feet of land area and are improved with two-story dwellings of wood siding or wood siding and brick exterior construction that were built from 1984 to 1997. The dwellings range in size from 3,818 to 5,036 square feet of living area and have basements, two of which are finished with a recreation room.

Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 743 to 1,056 square feet of building area. The comparables sold from January 2017 to May 2020 for prices ranging from \$415,000 to \$709,000 or from \$97.81 to \$142.74 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,977. The subject's assessment reflects a market value of \$606,720 or \$148.23 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 .23 to 2.67 miles from the subject. The comparables have sites ranging in size from 40,120 to 72,710 square feet of land area and are improved with two-story dwellings of wood siding, brick, or wood siding and brick exterior construction that were built from 1990 to 2006. The dwellings range in size from 3,459 to 4,718 square feet of living area and have basements, one of which is a walkout and four are finished with a recreation room. The comparables each have central air conditioning, one to four fireplaces, and a garage ranging in size from 748 to 995 square feet of building area. Comparable #4 has an inground swimming pool. These comparables sold from September 2019 to November 2020 for prices ranging from \$662,000 to \$850,000 or from \$147.22 to \$191.38 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten suggested comparable sales for the Board's consideration, none of which are truly similar to the subject due to differences in location, age, dwelling size and/or features when compared to the subject. Nevertheless, the Board gives less weight to appellants' comparables #1, #2, and #4 due to differences in age or dwelling size when compared to the subject. The Board gives less weight to appellants' comparables #2, #4 and #5 due to their sales occurring in 2017 and 2018 which are less proximate in time to the subject's assessment date of January 1, 2020 than the other sales in the record. The Board gives reduced weight to board of review comparables #1 through #4 as they are located from 1.23 to 2.67 miles from the subject. Board of review comparable #4 also has an inground swimming pool, unlike the subject.

The Board finds the best evidence of the subject's market value to be appellants' comparable #3 and board of review comparable #5. These comparables sold more proximate in time to the January 1, 2020, assessment date and are relatively similar to the subject in location, age, dwelling size, and some features. However, appellants' comparable #3 lacks finished basement area and

board of review comparable #5 has a larger site. These comparables sold in May and August 2020 for prices of \$545,000 and \$662,000 or \$142.74 and \$191.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$606,720 or \$148.23 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this evidence and after considering adjustments to the two best comparable sales for differences when compared to the subject, the Board finds the appellants failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

August 23, 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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