



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

APPELLANT: Rob Pento  
DOCKET NO.: 20-00657.001-R-1  
PARCEL NO.: 13-10-401-032

The parties of record before the Property Tax Appeal Board are Rob Pento, 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 **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:** \$43,763  
**IMPR.:** \$162,802  
**TOTAL:** \$206,565

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 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 2-story dwelling of brick and frame exterior construction with 3,819 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 734 square foot garage. The property has a 48,581 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements and was not refuted by the appellant in written rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales.<sup>2</sup> The comparables are located from 1.12 to 1.92 miles from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 49,627 to 60,113 square feet of land area and are improved with 2-story dwellings of frame or brick with frame exterior construction ranging in size from 3,106 to 4,215 square feet of living area. The homes were built from 1995 to 1998. Each home has a basement with finished area, one of which is a walkout basement and one of which is a lookout basement. Other features include central air conditioning, one or two fireplaces, and a garage ranging in size from 855 to 1,000 square feet of building area. The comparables sold from February 2019 to April 2020 for prices ranging from \$530,000 to \$645,000 or from \$148.28 to \$170.64 per square foot of living area, land included.

The appellant submitted a brief asserting that comparable #3 was rehabbed in 2018 as depicted in a listing sheet for this property presented by the appellant.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$201,306 which would reflect a market value of \$603,978 or \$158.15 per square foot of living area, including land, 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 \$206,565. The subject's assessment reflects a market value of \$620,502 or \$162.48 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 three comparable sales. The comparables are located from 1.14 to 1.38 miles from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 49,630 to 72,710 square feet of land area and are improved with 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 3,212 to 3,602 square feet of living area. The dwellings were built from 1986 to 2002. Each home has a basement with finished area, one of which is a walkout basement. Other features include central air conditioning, one or two fireplaces, and a garage ranging in size from 735 to 903 square feet of building area. The comparables sold from November 2019 to October 2020 for prices ranging from \$635,000 to \$662,000 or from \$176.29 to \$200.03 per square foot of living area, land included. Based on this evidence the board of review requested confirmation of the subject's 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

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<sup>2</sup> The appellant submitted a grid analysis of four comparables; however, sale data was only provided for three of these comparables.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparable #3 due to significant differences from the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparables #1 and #2, which are relatively similar to the subject in dwelling size, age, location, and features, although all of these properties have finished basement area which the subject does not feature and two of these properties have much larger lots than the subject. These most similar comparables sold from February 2019 to August 2020 for prices ranging from \$625,000 to \$662,000 or from \$148.28 to \$191.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$620,502 or \$162.48 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and within the range on price per square foot basis, which appears to be supported given the subject's smaller lot size than two of these comparables, newer home than these comparables, and lack of finished basement area which these comparables feature. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as lot size, age, and finished basement area, the Board finds a reduction in the subject's assessment is not 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:

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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