



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

APPELLANT: Adrian Bielat
DOCKET NO.: 20-00920.001-R-1
PARCEL NO.: 13-24-101-007

The parties of record before the Property Tax Appeal Board are Adrian Bielat, 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: \$47,187
IMPR.: \$185,599
TOTAL: \$232,786

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 two-story dwelling of brick and stone exterior construction with 4,209 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement finished with a recreation room, central air conditioning, two fireplaces and an 834 square foot garage. The property has a 63,598 square foot site and is located in North 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 located from .48 to 2.26 miles from the subject. The comparables have sites ranging in size from 15,246 to 64,479 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction that were built from 1990 to 2005. The dwellings range in size from 3,569 to 3,856 square feet of living area and have basements, three of which have finished area. Each

comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 668 to 923 square feet of building area. The comparables sold from December 2018 to May 2020 for prices ranging from \$587,000 to \$795,000 or from \$153.54 to \$222.75 per square foot of living area, including land. The appellant submitted evidence disclosing that appellant's comparable #3 was a recent rehab in 2018. Based on this evidence, the appellant 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 \$232,786. The subject's assessment reflects a market value of \$699,267 or \$166.14 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 four comparable sales located from .70 to 1.21 miles from the subject. The comparables have sites ranging in size from 39,690 to 130,240 square feet of land area and are improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction that were built from 1991 to 2006. The dwellings range in size from 3,905 to 4,718 square feet of living area. The comparables have basements, three of which are finished with a recreation room. Each comparable has central air conditioning, two or four fireplaces and a garage ranging in size from 769 to 1,279 square feet of building area. These comparables sold in October or November 2020 for prices ranging from \$674,000 to \$925,000 or from \$172.60 to \$229.76 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables truly similar to the subject due to differences in location, age, dwelling size and some features when compared to the subject. Nevertheless, the Board gives less weight to appellant's comparable #3 as it sold 2018 which is less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board also gives less weight to board of review comparable #1 which has a significantly larger site size than the subject. The Board finds the remaining comparables sold more proximate in time to the assessment date at issue and are more similar in site size when compared to the subject but have varying degrees of similarity in location, age, dwelling size and features. These comparables sold from January 2019 to November 2020 for prices ranging from \$587,000 to \$850,000 or \$153.54 to \$222.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$699,267 or \$166.14 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence

and after considering adjustments to the comparable sales for differences in location, age, dwelling size and/or features when compared to the subject, the Board finds the appellant 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: September 20, 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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