



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

APPELLANT: Victoria Baltrus  
DOCKET NO.: 20-00926.001-R-1  
PARCEL NO.: 13-23-403-002

The parties of record before the Property Tax Appeal Board are Victoria Baltrus, 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:** \$90,360  
**IMPR.:** \$236,307  
**TOTAL:** \$326,667

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 1.5-story dwelling of masonry exterior construction with 4,739 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000. Features of the home include a basement finished with a recreation room, central air conditioning, two fireplaces, an inground swimming pool, 353 square foot carport and a 1,509 square foot garage. The property has a 208,600 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 four comparable sales located from .66 to .99 miles from the subject. The comparables have sites ranging in size from 81,457 to 203,784 square feet of land area and are improved with 2-story dwellings of frame or brick exterior construction that were

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<sup>1</sup> The Board finds the best description of the subject property was found in the subject's property record card which included a sketch diagram with exterior dimensions and calculations.

built from 1987 to 1996. The dwellings range in size from 4,222 to 6,040 square feet of living area and have basements with finished area, three of which are either a walkout or a lookout design. Each comparable has central air conditioning, two to four fireplaces and a garage ranging in size from 686 to 1,072 square feet of building area. Comparable #1 has an additional 720 square foot detached garage. Comparable #3 has an inground swimming pool. The appellant submitted evidence that disclosed comparable #1 was a rehab in 2011. The comparables sold from April 2018 to June 2020 for prices ranging from \$653,000 to \$1,137,500 or from \$146.51 to \$207.63 per square foot of living area, including land. 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 \$326,667. The subject's assessment reflects a market value of \$981,277 or \$207.06 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 located from .31 to 1.87 miles from the subject. The comparables have sites ranging in size from 83,400 to 838,530 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick or wood siding and brick exterior construction that were built from 1988 to 1999. The dwellings range in size from 3,983 to 5,613 square feet of living area. The comparables have basements, two of which are finished with a recreation room and one of which is a walkout design. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 696 to 1,222 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. These comparables sold from July 2019 to September 2020 for prices ranging from \$940,000 to \$2,250,000 or from \$226.78 to \$400.86 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 seven suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #2 which sold in April 2018, less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board gives less weight to appellant's comparable #4 due to its significantly larger dwelling size when compared to the subject. The Board gives less weight to board of review comparable #2 which has a land size that is over four times greater than the subject's land size and it appears to be an outlier as it sold considerably higher than the other sales in the record. The Board also gives reduced weight to board of review comparable #3 which is located over 1.8 miles from the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #3 along with board of review comparable #1. These comparables sold proximate in time to the assessment at issue and have varying degrees of similarity in location, land size, dwelling size and features. The Board finds each comparable has a somewhat smaller dwelling size, two comparables have considerably smaller land sizes and two comparables lack inground swimming pools suggesting upward adjustments to make them more equivalent to the subject. Nevertheless, these best comparables sold from February to September 2020 for prices ranging from \$653,000 to \$940,000 or \$146.51 to \$226.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$981,277 or \$207.06 per square foot of living area, including land, which is within the range established by the best comparable sales in the record on a price per square foot but above on overall market value. However, after considering adjustments to the best comparable sales for differences in land size, dwelling size and/or features when compared to the subject, the Board finds a reduction in the subject's assessment is not 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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COUNTY

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