



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

APPELLANT: John Wauterlek  
DOCKET NO.: 21-02916.001-R-1  
PARCEL NO.: 13-28-301-017

The parties of record before the Property Tax Appeal Board are John Wauterlek, the appellant, by attorney James P. Boyle, of Crane and Norcross 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:** \$73,696  
**IMPR.:** \$300,404  
**TOTAL:** \$374,100

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 2021 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 exterior construction with 7,212 square feet of living area built in 1988. Features of the home include a basement, central air conditioning, four fireplaces and a 963 square foot garage. The property has a 4.64-acre or 202,070 square foot site and is located in Barrington Hills, Cuba Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.<sup>1</sup>

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<sup>1</sup> While the appellant's appeal petition also indicated Recent Sale as a bases of the appeal, the appellant failed to complete Section IV – Recent Sale Data and no other evidence supporting a recent sale of the subject property was submitted.

In support of the overvaluation argument, the appellant submitted information on three comparable sales located within 0.68 of a mile from the subject property. The comparables have sites that range in size from 207,486 to 435,600 square feet of land area and are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 6,123 to 7,332 square feet of living area. The dwellings were built from 1926 to 1998. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and either one or two garages that range in size from 1,080 to 1,369. Comparables #1 and #2 each have an inground swimming pool. The comparables sold from January 2020 to April 2021 for prices ranging from \$860,000 to \$1,150,000 or from \$133.15 to \$179.65 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of the inequity argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction that range in size from 6,597 to 8,339 square feet of living area. The dwellings were built from 1989 to 2003. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning, two to five fireplaces, and one or two garages that range in size from 836 to 1,506 square feet of building area. The comparables have improvement assessments ranging from \$286,515 to \$380,040 or from \$40.24 to \$48.93 per square foot of living area.

The appellant also submitted online listing information for each of its comparable sales and property information sheets from the Lake County Township Assessors' website for the subject and each of the market value and equity comparables submitted. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$360,564. The requested assessment reflects a total market value of \$1,081,800 or \$150.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$286,868 or \$39.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$434,260. The subject's assessment reflects a market value of \$1,306,045 or \$181.09 per square foot of living area, including land, when applying the 2021 three year average median level of assessment for Lake County as determined by the Illinois Department of Revenue of 33.25%. The subject has an improvement assessment of \$360,564 or \$50.00 per square foot of living area.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on five comparable properties, where comparables #1, #2 and #3 include sale information. The comparables are located from 0.09 of a mile to 1.76 miles from the subject property. The properties have sites that range in size from 199,730 to 654,970 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick, stucco or wood siding exterior construction ranging in size from 2,283 to 9,504 square feet of living area. The dwellings were built from 1930 to 2007. Each comparable has a basement with two having finished area. Each dwelling has central air conditioning and one to five fireplaces. Four comparables have a garage ranging in size from 1,152 to 1,710 square feet of building area.

Four comparables each have an inground swimming pool. The properties have improvement assessments ranging from \$176,078 to \$570,716 or from \$52.66 to \$77.13 per square foot of living area. Comparables #1, #2 and #3 sold from January 2020 to March 2021 for prices ranging from \$2,195,000 to \$2,600,000 or from \$273.57 to \$293.61 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As to the overvaluation argument, the parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and to the board of review's comparable #3 which differ considerably from the subject in location, age, site size and/or dwelling size. The Board finds the best evidence of market value to be appellant comparables #1 and #2 along with board of review comparables #1 and #2 which are more similar to the subject in location, site size and design, but present varying degrees of similarity to the subject in age, dwelling size and other features. The Board finds appellant comparable #2 to be most similar to the subject, although this property has a finished basement, inground swimming pool and second garage, all features which the subject property lacks. These best comparables sold from January 2020 to April 2021 for prices ranging from \$1,100,000 to \$2,390,000 or from \$156.85 to \$293.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,306,045 or \$181.09 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the best comparables for differences from the subject, such as finished basement, inground swimming pool, newer construction age and dwelling size, the Board finds the subject's assessment to be excessive and a reduction in the subject's assessment based on overvaluation is justified.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity is not justified.

The parties submitted ten equity comparables with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$176,078 to \$570,716 or from \$40.24 to \$77.13 per square foot of living area. The subject's assessment, after making the

adjustment for overvaluation, reflects an improvement assessment of \$300,404 or \$41.65 per square foot of living area. The subject's revised improvement assessment falls within the range established by the equity comparables in the record and no further reduction is warranted.

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:

November 21, 2023



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

John Wauterlek, by attorney:  
James P. Boyle  
Crane and Norcross LLC  
Two North LaSalle Street  
Suite 900  
Chicago, IL 60602-3869

COUNTY

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