



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

APPELLANT: Erin Ganas  
DOCKET NO.: 21-03784.001-R-1  
PARCEL NO.: 13-35-205-001

The parties of record before the Property Tax Appeal Board are Erin Ganas, 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:** \$22,333  
**IMPR.:** \$212,449  
**TOTAL:** \$234,782

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 frame with brick exterior construction with 3,491 square feet of living area. The dwelling was constructed in 2008 and is approximately 12 years old. Features of the home include a basement finished with a full bathroom,<sup>1</sup> central air conditioning, a fireplace, and a 933 square foot garage. The property has a 30,100 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 an appraisal estimating the subject property had a market value of \$675,000 as of September 21, 2020. The appraisal was prepared by Daniel P. Sompolski, a certified residential real estate appraiser, for a refinance transaction.

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<sup>1</sup> The appellant's appraisal reports 4% finished basement area of a 2,151 square foot basement (86 square feet) and includes a photograph of the basement bathroom.

Under the sales comparison approach, the appraiser selected five comparables located from 0.47 of a mile to 1.68 miles from the subject. The parcels range in size from 16,564 square feet to 1.84 acres of land area and are improved with 2-story homes ranging in size from 3,213 to 4,338 square feet of living area. The homes range in age from 14 to 37 years old. Each home has a basement, three of which have from 1,200 to 1,600 square feet of finished area, central air conditioning, and a 2-car or a 3-car garage. Two comparables each have one or two fireplaces.<sup>2</sup> Four comparables sold from January to September 2020 for prices ranging from \$604,625 to \$795,000 or from \$155.60 to \$222.75 per square foot of living area, including land. Comparable #5 was listed for sale for a price of \$745,000 or \$198.93 per square foot of living area, including land. The appraiser made adjustments to the comparables for being a listing or for differences from the subject, such as site size, age, condition, room count, dwelling size, basement finish, and garage size, to arrive at adjusted prices ranging from \$619,281 to \$780,973. Based on the foregoing, the appraiser concluded value of \$675,000 for the subject as of September 21, 2020.

The appellant also submitted information on three comparable sales located from 0.47 of a mile to 1.13 miles from the subject. The parcels range in size from 6,827 to 83,400 square feet of land area and are improved with 2-story homes of brick, frame, or frame with brick exterior construction ranging in size from 3,513 to 4,145 square feet of living area. The dwellings were built from 1999 to 2019. Each home has a basement, one of which has 1,968 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 449 to 833 square feet of building area. The comparables sold from May to September 2020 for prices ranging from \$554,100 to \$940,000 or from \$139.64 to \$226.78 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$222,238 which would reflect a market value of \$666,781 or \$191.00 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 \$234,782. The subject's assessment reflects a market value of \$706,111 or \$202.27 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% 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 within 0.57 of a mile from the subject. Comparables #3 and #4 are the same properties as appraisal sales #3 and #2, respectively. The parcels range in size from 20,250 to 59,372 square feet of land area and are improved with 2-story homes of brick, frame, or frame with brick exterior construction ranging in size from 3,213 to 4,741 square feet of living area. The dwellings were built from 2005 to 2020. Each home has a basement, three of which have from 600 to 1,539 square feet of finished area and four of which are lookout basements. Each also features central air conditioning, one or two fireplaces, and a garage ranging in size from 736 to 964 square feet of building area. The comparables sold from May 2020 to May

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<sup>2</sup> The board of review reported comparables #2 and #3, which are common to both parties, each have one or two fireplaces, which was not refuted by the appellant in written rebuttal.

2021 for prices ranging from \$604,625 to \$1,165,000 or from \$188.18 to \$278.51 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 an appraisal presented by the appellant and information on eight comparable sales presented by the parties (including two sales considered in the appellant's appraisal). The Board gives less weight to the appellant's appraisal as it does not state a value conclusion as of the assessment date and relies on five comparables, one of which is a listing less likely to be indicative of market value as of the assessment date and two of which are located more than one mile from the subject. Based on the foregoing, the Board finds the appraisal states a less credible and/or reliable opinion of value and will instead consider the raw sales data presented by the parties.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, appraisal comparables #1, #4, and #5, and the board of review's comparables #1, #2 and #5, due to substantial differences from the subject in dwelling size, age, and/or site size, and/or which are located more than one mile from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1, the board of review's comparable #3/appraisal comparable #3, and the board of review's comparable #4/appraisal comparable #2, which are more similar to the subject in dwelling size, age, location, site size, and some features, although these comparables have much greater finished basement area than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$554,100 to \$795,000 or from \$139.64 to \$222.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$706,111 or \$202.27 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 appropriate adjustments to the best comparables for differences from the subject, 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: January 16, 2024



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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