



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

APPELLANT: Victoria Baltrus  
DOCKET NO.: 21-03791.001-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:** \$90,640  
**IMPR.:** \$237,040  
**TOTAL:** \$327,680

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 1.5-story dwelling of brick exterior construction with 4,544 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 1,509 square foot garage, a 353 square foot carport and an inground swimming pool. The property has an approximately 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 three comparable sales located in the same assessment neighborhood code and within .88 of a mile from the subject property. The comparables have sites that range from 81,457 to 280,090 square feet of land area. The comparables are improved with 2-story dwellings of either brick or frame exterior construction ranging in size from 4,157 to 5,429 square feet of living area that were built from 1996 to 2007. The appellant reported that each comparable has a basement, two with finished area, central air conditioning, two to four fireplaces and an attached garage ranging in size from 770 to 833 square feet of building area.

Comparable #1 has an additional detached 720 square foot garage. The comparables sold from February 2020 to February 2021 for prices ranging from \$653,000 to \$940,000 or from \$146.51 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$327,680. The subject's assessment reflects a market value of \$985,504 or \$216.88 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 four comparable sales located in the same assessment neighborhood code and within 1.01 miles from the subject property. Comparable #2 is the same property as the appellant's comparable #3. The comparables have sites that range from 41,356 to 272,467 square feet of land area. The comparables are improved with either 1.5-story or 2-story dwellings of either brick or frame exterior construction ranging in size from 4,145 to 4,741 square feet of living area that were built from 1988 to 2015. Each comparable has a basement, three with finished area, central air conditioning, either two or four fireplaces and a garage ranging in size from 686 to 964 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from September 2020 to May 2021 for prices ranging from \$940,000 to \$1,150,000 or from \$222.20 to \$260.54 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 six suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the appellant's comparables along with board of review comparables #2 and #4, which includes the common comparable, due to their dissimilar dwelling size or lot sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #3. The Board finds that these are relatively similar to the subject in location, design, age, dwelling size, and features. These comparables sold in February and May 2021 for prices of \$965,000 and \$1,100,000 or for \$222.20 and \$260.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$985,504 or \$216.88 per square foot of living area, including land, which falls within the range of the best comparable sales on an overall market value but below the range on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment 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:

December 19, 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

Victoria Baltrus, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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