



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

APPELLANT: Thomas Baran  
DOCKET NO.: 21-05013.001-R-1  
PARCEL NO.: 15-34-123-018

The parties of record before the Property Tax Appeal Board are Thomas Baran, 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:** \$25,092  
**IMPR.:** \$84,140  
**TOTAL:** \$109,232

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 part one-story and part two-story dwelling<sup>1</sup> of wood siding exterior construction with 1,771 square feet of living area. The dwelling was constructed in 1976 and has an effective year built of 1987. Features of the home include an unfinished basement, central air conditioning and a 600 square foot garage. The property has an approximately 9,315 square foot site and is located in Prairie View, Vernon Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables located in the same assessment neighborhood code as the subject. The

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<sup>1</sup> The Board finds the best description of the subject dwelling was reported in the subject's property record submitted by the board of review which contains a sketch of the subject improvement.

comparables are improved with two-story dwellings of frame exterior construction that range in size from 1,664 to 2,020 square feet of living area. The homes were built from 1977 to 1979. Each comparable has a basement with four having finished area. Each dwelling has central air conditioning and a garage ranging in size from 400 to 552 square feet of building area. Ten comparables each have one fireplace. The comparables have improvement assessments that range from \$77,234 to \$94,469 or from \$45.12 to \$46.77 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$81,466 or \$46.00 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 \$109,232. The subject has an improvement assessment of \$84,140 or \$47.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 1,712 to 1,894 square feet of living area. The homes were built from 1978 to 1991. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning and a garage ranging in size from 418 to 964 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$85,625 to \$90,752 or from \$47.68 to \$50.01 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends assessment inequity as the 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 16 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #4, #5, #6 and #9 as well as board of review comparables #2, #3 and #4 which have finished basements in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #2, #3, #7, #8, #10, #11 and #12 along with board of review comparable #1 which are more similar to the subject in location, age, design, dwelling size and other features. Although, each of these best comparables has an older effective age when compared to the subject. These comparables have improvement assessments that range from \$77,234 to \$93,375 or from \$45.12 to \$47.83 per square foot of living area. The subject's improvement assessment of \$84,140 or \$47.51 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from

the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

August 22, 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

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COUNTY

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