



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

APPELLANT: Gene Vatel  
DOCKET NO.: 22-00107.001-R-1  
PARCEL NO.: 13-27-102-003

The parties of record before the Property Tax Appeal Board are Gene Vatel, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$62,700  
**IMPR.:** \$127,604  
**TOTAL:** \$190,304

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 2022 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-story dwelling of frame exterior construction with 1,925 square feet of living area. The dwelling was built in 2012. Features of the home include a walkout basement with finished area, central air conditioning, and a 473 square foot garage. The property has an approximately 104,675 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property and from 0.73 of a mile to 2.00 miles from the subject. The properties are improved with 1-story dwellings of brick or frame exterior construction ranging in size from 2,005 to 2,942 square feet of living area. The homes were built from 2003 to 2013. Each comparable has an unfinished basement, central air

conditioning, one or three fireplaces, and a garage ranging in size from 741 to 1,531 square feet of building area. Comparable #1 also features an unfinished attic, barn, and wooden farm building. Comparable #3 has a 500 square foot inground swimming pool. These comparables have improvement assessments ranging from \$129,968 to \$166,516 or from \$56.60 to \$64.82 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$117,423 or \$61.00 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 \$190,304. The subject property has an improvement assessment of \$127,604 or \$66.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are the same properties submitted by the appellant which were previously described. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 based on this limited record that the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains three equity comparables submitted by both parties to support their respective positions. The Board finds none of the parties' comparables to be truly similar to the subject due to significant differences from the subject in location, dwelling size, basement finish, attic amenity, number of fireplaces, garage size, and/or which possess amenities the subject lacks, such as a barn, wooden farm building and inground swimming pool. Nevertheless, these comparables have improvement assessments from \$129,968 to \$166,516 or from \$56.60 to \$64.82 per square foot of living area. The subject's improvement assessment of \$127,604 or \$66.29 per square foot of living area falls below the range established by the comparables in this record on an overall improvement assessment basis but above the range on a per square foot basis. However, the subject's lower improvement assessment and higher per square foot basis appears logical recognizing the principle of the economies of scale, where accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases and vice versa. Based on this limited record, the Board finds the appellant failed to 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: February 20, 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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