



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

APPELLANT: Bryan Olson  
DOCKET NO.: 22-00158.001-R-1  
PARCEL NO.: 13-13-213-020

The parties of record before the Property Tax Appeal Board are Bryan Olson, 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 **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:** \$44,821  
**IMPR.:** \$216,746  
**TOTAL:** \$261,567

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 is improved with a two-story dwelling of brick and frame construction containing 4,292 square feet of living area. The dwelling was built in 1998. Features of the home include a look-out basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 768 square feet of building area. The property has a 67,954 square foot site located in North 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 four equity comparables improved with two-story dwellings of frame or frame and brick construction that range in size from 4,088 to 4,528 square feet of living area. The homes were built from 1990 to 2001. Each comparable has a basement, with one being a walk-out, with finished area. Each comparable also has central air conditioning, one to three fireplaces and an attached garage

ranging in size from 769 to 874 square feet of building area. The comparables have the same neighborhood code as the subject and are located from .11 to .24 of a mile from the subject property. The comparables have improvement assessments that range from \$182,227 to \$228,738 or from \$40.36 to \$50.52 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$206,016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$273,763. The subject property has an improvement assessment of \$228,942 or \$53.34 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 with board of review comparable #2 being the same property as appellant's comparable #4. The comparables are improved with two-story dwellings of frame or frame and brick construction that range in size from 4,235 to 4,829 square feet of living area. The homes were built in 1998 or 1999. Each comparable has a walk-out basement with finished area, central air conditioning, one fireplace and an attached garage ranging in size from 704 to 1,234 square feet of building area. Comparable #3 also has an inground swimming pool. The comparables have the same neighborhood code as the subject and are located from .10 to .41 of a mile from the subject property. The comparables have improvement assessments that range from \$222,186 to \$257,803 or from \$50.52 to \$53.39 per square foot of living area.

In rebuttal the board of review indicated that its comparables and the subject have a quality grade of good while the appellant's comparable #3 has a quality grade of average.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six equity comparables submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable #3 due to differences from the subject dwelling in age and quality grade. The Board gives less weight to board of review comparable #3 due to differences from the subject dwelling in size and features that include a larger garage than the subject and an inground swimming pool that the subject does not have. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 as well as board of review comparables #1 and #2, which includes the common comparable. These comparables range in size from 4,088 to 4,528 square feet of living area and were built from 1998 to 2001. Their improvement assessments range from \$194,177 to \$228,734 or from \$45.39 to \$52.46 per square foot of living area. The subject's improvement assessment of \$228,942 or \$53.34 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the

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Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

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

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