



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

APPELLANT: Andrew Belleson  
DOCKET NO.: 22-00169.001-R-1  
PARCEL NO.: 09-34-401-031

The parties of record before the Property Tax Appeal Board are Andrew Belleson, 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:** \$30,961  
**IMPR.:** \$96,344  
**TOTAL:** \$127,305

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 one-story ranch-style dwelling of aluminum siding and brick exterior construction with 2,140 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial basement with finished area, central air conditioning, three fireplaces and an attached 560 square foot garage. The property has a 45,590 square foot site and is located in Lake Barrington, Wauconda Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment 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 and from .26 to .29 of a mile from the subject. The comparables each consist of a one-story dwelling of wood siding or wood siding and brick exterior construction built from 1962 to 1973 with the newest dwelling having a reported effective age of 1984. The dwellings range in size from 2,146 to 2,305 square feet of

living area. Each home has either a lower level or a full basement with finished area. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 580 to 749 square feet of building area. The comparables have improvement assessments ranging from \$87,579 to \$94,307 or from \$40.81 to \$42.49 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$89,900 or \$42.01 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 \$127,305. The subject property has an improvement assessment of \$96,344 or \$45.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a letter from the Wauconda Township Assessor along with a grid analysis of three equity comparables, a Multiple Listing Service (MLS) data sheet and the property record card for the subject. In the letter, the assessor contends that the subject dwelling was remodeled/updated in "the last several years." The property record card depicts the subject was built in 1969 and has an effective age of 1969. The assessor also noted that the subject property was last purchased in June 2018 for \$325,100 at which time the assessed value "was adjusted to the sale price in 2019." Township equalization factors were added in subsequent years and the property was listed for sale in February 2023 with an asking price of \$540,000 [sic]. The submitted MLS data sheet depicts a list price of \$515,000 with a depicted total marketing time of 17 days.

The board of review's three equity comparables, where comparable #1 is the same property as appellant's comparable #1, are each located in the same neighborhood code as the subject and within .33 of a mile from the subject. The comparables each consist of a one-story dwelling of wood siding or wood siding and brick exterior construction built from 1972 to 1975 with comparable #1 having a reported effective age of 1984. The dwellings range in size from 1,916 to 2,212 square feet of living area. Each home has either a lower level or a full basement with finished area. Features include central air conditioning and one or two fireplaces. Two comparables each have a garage of either 604 or 720 square feet of building area. The comparables have improvement assessments ranging from \$93,998 to \$99,219 or from \$42.49 to \$51.78 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 presented a total of five equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given no consideration to the market value data supplied by the board of review since the basis of this appeal is lack of assessment equity.

The five equity comparables present varying degrees of similarity to the subject. The Board recognizes that adjustments to age/effective age and/or lack of a garage amenity for board of review comparable #2 would be necessary to make the comparables more equivalent to the subject property. The comparables in the record have improvement assessments ranging from \$87,579 to \$99,219 or from \$40.81 to \$51.78 per square foot of living area. The subject's improvement assessment of \$96,344 or \$45.02 per square foot of living area falls within the range established by the comparables in this record and appears particularly well-supported by appellant's comparable #2 which is most similar to the subject in several respects, although the subject has a much larger lower level with more finished area justifying the subject's higher assessment and assessment per square foot.

Based on this record and after considering appropriate adjustments to the equity comparables in the record to make them more equivalent to 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: March 26, 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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