



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

APPELLANT: Craig Van Der Voort  
DOCKET NO.: 22-00337.001-R-1  
PARCEL NO.: 13-28-301-012

The parties of record before the Property Tax Appeal Board are Craig Van Der Voort, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$58,228  
**IMPR.:** \$256,381  
**TOTAL:** \$314,609

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 2-story dwelling of brick exterior construction with 5,473 square feet of living area.<sup>1</sup> The dwelling was constructed in 1989. Features of the home include a walkout basement with finished area, central air conditioning, four fireplaces, and a garage with 1,144 square feet of building area. The property has an approximately 213,620 square foot site and is located in Barrington Hills, 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 within 0.41 of a mile from the

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<sup>1</sup> The parties differ as to the subject's story height and dwelling size. The Board finds the photograph and property record card with schematic diagram submitted by the board of review to be the best evidence of the subject's story height and dwelling size in the record which disclosed it was a 2-story dwelling with 5,473 square feet of living area.

subject, two of which are located in the subject's assessment neighborhood. The parcels range in size from 183,577 to 217,800 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or frame exterior construction ranging in size from 4,505 to 5,936 square feet of living area. The homes were built in either 1924 or 1987, with the oldest home having an effective age of 1944. The dwellings have either a lookout or walkout basement with finished area. Each comparable has central air conditioning, two to six fireplaces, and a garage ranging in size from 978 to 1,286 square feet of building area. Comparables #1 has a barn and a shed. Comparable #2 has an 800 square foot inground swimming pool and a barn. The comparables sold from May to October 2020 for prices ranging from \$680,000 to \$875,000 or from \$147.41 to \$155.58 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$266,835, for an estimated market value of \$800,585 or \$146.28 per square foot of living area, land included, when applying the statutory level of assessment of 33.33% and based on 5,473 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$314,609. The subject's assessment reflects a market value of \$943,921 or \$172.47 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%<sup>2</sup> and based on 5,473 square feet of living area.

As part of its evidence, the board of review specifically noted that the assessor's 2021 sales reflected a market increase in Barrington Hills over 2020 sales. The board of review also noted that a review of old appraisals disclosed that the subject had a 60% finished full basement.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales<sup>3</sup> located within 0.53 of a mile from the subject, each of which is in the subject's assessment neighborhood. The parcels range in size from 183,577 to 220,849 square feet of total land area. Board of review comparable #4 is the same property as the appellant's comparable #2. The comparables are improved with 1.5-story or 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 4,653 to 5,465 square feet of living area. The dwellings were built from 1977 to 1987, with comparable #1 having a reported effective age of 1978. Each dwelling has a walkout basement with finished area, central air conditioning, five or six fireplaces, and a garage ranging in size from 874 to 2,245 square feet of building area. Comparable #1 has a wooden farm building. Comparable #4 has an 800 square foot inground swimming pool and a barn. The comparables sold from October 2020 to June 2021 for prices ranging from \$760,000 to \$1,275,000 or from \$155.58 to \$233.30 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

<sup>3</sup> Board of review comparable #3 was reported to be contiguous to comparable #2 and has the same sale date and price as board of review comparable, therefore, signifying the two parcels sold in the same transaction. Therefore, the Board will combine the lot sizes for the two parcels.

**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 parties submitted a total of six comparable sales, which includes one shared sale, to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #3, as well as the appellant's comparable #2/board of review comparable #4 which sold in 2020, occurring less proximate in time to the January 1, 2022 assessment date at issue than other comparables in this record. Further the appellant's comparable #1 is a considerably older home than the subject and the appellant's comparable #3 is a considerably smaller home than the subject.

The Board finds the best evidence of market value to be the board of review comparables #1 and #2 which sold more proximate in time to the subject's assessment date than other comparables in this record and are similar to the subject in age, location, age, dwelling size, and most features. However, board of review comparable #1 has a wooden farm building, which the subject lacks. Nevertheless, these two comparables sold in April and June 2021 for prices of \$1,035,000 and \$1,275,000 or for \$222.44 and \$233.30 per square foot of living area, land included. The subject's assessment reflects a market value of \$943,921 or \$172.47 per square foot of living area, land included, falls below the two best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the two best comparables for differences when compared to the subject the Board finds 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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