



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

APPELLANT: Jeff Brierly  
DOCKET NO.: 22-00340.001-R-1  
PARCEL NO.: 13-12-401-009

The parties of record before the Property Tax Appeal Board are Jeff Brierly, 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:** \$84,720  
**IMPR.:** \$196,842  
**TOTAL:** \$281,562

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 4,773 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, two fireplaces, and a garage with 878 square feet of building area. The property has an approximately 55,859 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same neighborhood code as the subject and within 0.54 of a mile from the subject. The properties have sites that range in size from 36,626 to 61,382 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 4,527 to 5,800 square feet of living area. The dwellings were built from 1990 to 2000. Each comparable has a

basement with finished area with four comparables having a lookout or walkout style, central air conditioning, two to four fireplaces, and a garage that ranges in size from 660 to 1,301 square feet of building area. Comparable #3 has an inground swimming pool and comparable #4 has an inground hot tub. The properties sold from May 2019 to February 2022 for prices ranging from \$660,000 to \$938,800 or from \$143.97 to \$169.92 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$229,985 which reflects a market value of \$690,024 or \$144.57 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$281,562. The subject's assessment reflects a market value of \$844,770 or \$176.99 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject and within 0.96 of a mile from the subject. The properties have sites that range in size from 34,529 to 51,149 square feet of land area. The comparables are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 4,488 to 5,284 square feet of living area. The dwellings were built from 1992 to 2005. Each comparable has a walkout basement with finished area, central air conditioning, four to six fireplaces, and a garage that ranges in size from 891 to 1,188 square feet of building area. The properties sold from January to October of 2021 for prices ranging from \$825,000 to \$1,050,000 or from \$183.82 to \$199.71 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales and the board of review comparable sale #1 due to differences from the subject in dwelling size, age, and/or presence of an inground swimming pool or hot tub, which the subject lacks. Moreover, the appellant's comparable sales #1, #2, #3 and #5 sold in 2019 or 2020 which is less proximate in time to the January 1, 2022 assessment date at issue.

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

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3, which sold proximate in time to the subject's January 1, 2022 assessment date. These comparables are also relatively similar to the subject in dwelling size, age, foundation type and most features. These two comparables sold in September or October of 2021 for prices of \$975,000 and \$1,050,000 or for \$199.71 and \$198.71 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$844,770 or \$177.00 per square foot of living area, including land, which falls below the two best comparable sales in the record. Based on the record and after considering adjustments to the two best comparables for the differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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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