



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

APPELLANT: Lucy Towster  
DOCKET NO.: 22-00341.001-R-1  
PARCEL NO.: 13-36-101-104

The parties of record before the Property Tax Appeal Board are Lucy Towster, 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:** \$55,586  
**IMPR.:** \$184,771  
**TOTAL:** \$240,357

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 frame with brick exterior construction with 4,157 square feet of living area. The dwelling was built in 2003. Features of the home include a walkout basement with finished area,<sup>1</sup> central air conditioning, one fireplace, and an 855 square foot garage. The property has an approximately 19,977 square foot site and is located in Barrington, Cuba Township, Lake County.

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<sup>1</sup> The parties differ as to the square footage of the subject's finished basement area. In a memorandum to PTAB, the township assessor noted after a review of 2005 permit and older property record card, the subject's finished basement area was increased to 1,350 square feet of living area and added two additional plumbing fixtures, which was not refuted by the appellant in rebuttal. The board of review provided both the original and the corrected property record cards of the subject property.

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 0.21 of a mile from the subject. The comparables have sites that range in size from 18,595 to 23,645 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame or frame with brick exterior construction ranging in size from 3,192 to 4,428 square feet of living area. The dwellings were built from 1880 to 2006 and have basements with one having partially finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 690 to 864 square feet of building area. The comparables sold from August 2020 to September 2021 for prices ranging from \$425,000 to \$667,500 or from \$133.15 to \$157.96 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$208,868, which would reflect a market value of \$626,667 or \$150.75 per square foot of living area, land included, when applying 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 \$240,357. The subject's assessment reflects a market value of \$721,143 or \$173.48 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within 0.07 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 19,657 to 20,406 square feet of land area. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 3,213 to 4,428 square feet of living area. The dwellings were built in 2005 to 2006 and have basements with two comparables having finished area and one comparable having a lookout style. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 690 to 779 square feet of building area. The comparables sold from May 2020 to March 2022 for prices ranging from \$667,500 to \$795,000 or from \$150.75 to \$245.88 per square foot of living area, land included.

In the grid analysis, the board of review noted that their comparables are located within the same street as the subject and contends the appellant's comparable #2 has a lower assessment due to lack of walkout and finished basement and the appellant's comparable #3 has an older aged dwelling that was built in 1880.

### **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

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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.

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 five comparable properties for the Board's consideration, as one comparable is shared by the parties. The Board gives less weight to the appellant's comparable #3 and the board of review comparable #1 which are less similar to the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be the appellant's comparable #1, board of review comparable #2, and the parties' shared comparable. These comparables are overall more similar to the subject in location, dwelling size, age, and most features, except the parties' shared comparable lacks a basement finish suggesting an upward adjustment would be appropriate for this feature to make it more similar to the subject that has a finished basement area. These three properties sold from May 2020 and April 2021 for prices ranging from \$635,000 to \$795,000 or from \$150.75 to \$222.75 per square foot of living area, land included. The subject's assessment reflects a market value of \$721,143 or \$173.48 per square foot of living area, land included, which falls within the range of the best comparable sales in this record. Based on the record and after considering all the adjustments to the best remaining comparables for 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:

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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