



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

APPELLANT: Jill Baloun  
DOCKET NO.: 22-00344.001-R-1  
PARCEL NO.: 13-12-201-070

The parties of record before the Property Tax Appeal Board are Jill Baloun, 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:** \$57,392  
**IMPR.:** \$161,356  
**TOTAL:** \$218,748

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 exterior construction with 4,422 square feet of living area.<sup>1</sup> The dwelling was built in 1998. Features of the home include a partially finished basement, central air conditioning, one fireplace, and a 782 square foot garage. The property has an approximately 51,604 square foot site and is located in 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 assessment

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<sup>1</sup> The parties differ as to the subject's dwelling size. In a memorandum to PTAB, the township assessor noted that an error in the subject's square footage was corrected after the issuance of the final notice which increased the subject's dwelling size to 4,422 due to the addition of finished attic area and was not refuted by the appellant. The board of review provided both the original and the corrected property record cards for the subject.

neighborhood code as the subject property and within 0.65 of a mile from the subject. The comparables have sites that range in size from 40,436 to 60,367 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of frame, brick, or brick and frame exterior construction ranging in size from 3,474 to 4,517 square feet of living area. The dwellings were built in either 1989 or 1990. The comparables each have a partially finished basement with four being either a walkout or lookout style. Each comparable has central air conditioning, one to four fireplaces, and a garage ranging in size from 792 to 1,050 square feet of building area. The comparables sold from January 2020 to November 2021 for prices ranging from \$420,000 to \$688,000 or from \$98.52 to \$157.52 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$162,541, which would reflect a market value of \$487,672 or \$110.28 per square foot of living area, land included, when applying the statutory level of assessment of 33.33% and based on 4,422 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 \$218,748. The subject's assessment reflects a market value of \$656,310 or \$148.42 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%<sup>2</sup> and based on 4,422 square feet of living area.

The board of review indicated that the township assessor increased the subject's living space from 3,796 to 4,422 square feet after the board of review issuance of the final notice due to finished attic area being added to living space. The board of review asserted the "home is grossly underassessed."

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located in the same assessment neighborhood code as the subject property and within 0.52 of a mile from the subject property. The comparables have sites that range in size from 40,406 to 88,069 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or brick and frame exterior construction ranging in size from 4,257 to 4,813 square feet of living area. The dwellings were built from 1989 to 2000. The comparables each have a partially finished basement with two of these being either a lookout or a walkout style. Each comparable has central air conditioning, two to four fireplaces, and a garage ranging in size from 864 to 1,228 square feet of building area. Comparables #4 and #5 each have an inground swimming pool. The comparables sold from April 2021 to June 2022 for prices ranging from \$880,000 to \$1,300,000 or from \$192.19 to \$270.16 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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

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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.

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 record contains eleven suggested comparable sales for the Board's consideration which are each similar to the subject in location, age, and dwelling size. Nevertheless, the Board gives less weight to the appellant's comparables as well as board of review comparables #3 through #6. The appellant's comparables #1 and #3 have 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record. The appellant's comparables #1, #2, #4, and #5 as well as board of review comparables #3 and #6 have either a walkout or look out style basement, unlike the subject. The appellant's comparable #4 and board of review comparable #4 have a dissimilar 1.5-story design when compared to the subject's 2-story design. Further, board of review comparables #4 and #5 have inground swimming pools, a feature the subject lacks.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate in time to the subject's assessment date and are more similar to the subject in overall property characteristics. These properties sold in August 2021 and April 2021 for prices of \$880,000 and \$925,000 or for \$206.72 and \$192.19 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$656,310 or \$148.42 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on this evidence and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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