



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

APPELLANT: Michael Welninski  
DOCKET NO.: 22-00353.001-R-1  
PARCEL NO.: 13-03-202-016

The parties of record before the Property Tax Appeal Board are Michael Welninski, 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:** \$38,197  
**IMPR.:** \$139,141  
**TOTAL:** \$177,338

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 dwelling of frame exterior construction with 2,607 square feet of living area. The dwelling was constructed in 1980. Features of the home include a 2,607 square foot walkout basement with partially finished area, central air conditioning, two fireplaces, an 888 square foot garage, and an 800 square foot inground swimming pool. The property has an approximately 40,358 square foot site and is located in Lake 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. The appellant provided a map and reported the comparables are located within .12 of a mile from the subject. The comparables have sites that range in size from 39,067 to 55,378 square feet of land area that are improved with one-story or two-story dwellings of brick,

frame or brick and frame exterior construction ranging in size from 3,149 to 3,870 square feet of living area. The dwellings were built from 1980 to 1985. The comparables each have from a 1,021 to a 1,923 square foot basement with four comparables having partially finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 759 to 912 square feet of building area. The comparables sold from September 2020 to June 2021 for prices ranging from \$500,000 to \$619,000 or from \$137.73 to \$187.41 per square foot of living area, including land.

Additionally, the appellant asserted their comparables are located within the subject's area, there are no other one-story comparables in Lake Barrington for at least 10 miles in any direction, and the sales are most timely and most relevant for valuation purposes. Based on this evidence, the appellant requested the subject's assessment be reduced to \$136,793 which reflects a market value of \$410,420 or \$157.43 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 \$177,338. The subject's assessment reflects a market value of \$532,067 or \$204.09 per square foot of living area, land included, when applying 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 from 1.92 to 2.17 miles from the subject. The comparables have sites that range in size from 46,234 to 67,154 square feet of land area that are improved with one-story dwellings of frame or frame with brick exterior construction ranging in size from 2,517 to 2,657 square feet of living area. The dwellings were built in 1970 or 1980 with comparable #3 having an effective ages of 1985. The comparables each have from a 1,258 to a 2,657 square foot basement with one comparable having a walkout style and two comparables having partially finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 984 square feet of building area. Comparable #1 has a 310 square foot enclosed porch and a 592 square foot inground swimming pool. The comparables sold from June 2020 to April 2022 for prices ranging from \$502,000 to \$642,500 or from \$199.44 to \$241.81 per square foot of living area, including land.

The board of review noted that their comparables are within the assessing neighborhood of Lake Barrington and the appellant's comparables #2 through #5 are two-story houses. 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>1</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 eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #1 which differ from the subject in design, dwelling size, and/or sold less proximate in time to the January 1, 2022 assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value in the record to be the board of review comparables #2 and #3 which sold proximate in time to the subject's assessment date and are overall more similar to the subject in lot size, design, age, and dwelling size, except one comparable lacks a basement finish and both comparables lack an inground swimming pool, which are features of the subject property. These two comparables sold in April 2022 and December 2020 for prices of 545,000 and \$642,500 or for \$207.70 and \$241.81 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$532,067 or \$204.09 per square foot of living area, including land, which falls below the two best comparables in the record. Based on the record and after considering adjustments to the two best 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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