



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

APPELLANT: Adrian Bielat
DOCKET NO.: 22-01426.001-R-1
PARCEL NO.: 13-24-101-007

The parties of record before the Property Tax Appeal Board are Adrian Bielat, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$48,152
IMPR.: \$204,123
TOTAL: \$252,275

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 4,205 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area, central air conditioning, two fireplaces and an attached 834 square foot garage. The property has a 63,589 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 three comparable sales located in the same assessment neighborhood as the subject and within .92 of a mile from the subject property. The comparables are reported to have sites ranging in size from 87,999 to 144,256 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in sizes from 3,905 to 6,138 square feet of living area that were built from 1991 to 1997. The appellant reported that each comparable has a basement with finished area, two of walk-out design and one of look-out design, central air conditioning, two to four

fireplaces and an attached garage ranging in size from 839 to 1,240 square feet of building area. Comparable #2 has an additional carport with 343 square feet of building area. The comparables sold from October 2020 to January 2022 for prices ranging from \$674,000 to \$800,000 or from \$130.34 to \$172.60 per square foot of living area, including land.

The appellant also submitted a grid analysis labeled "Assessor Comps" that included information on four comparable sales that were presented at the local hearing, a Multiple Listing Service (MLS) data sheet for a fifth comparable sale and a memorandum about the differences between the comparables and the subject.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$214,434, which would reflect a market value of \$643,366 or \$153.00 per square foot of ground living area, including land, when using 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 \$252,275. The subject's assessment reflects a market value of \$758,494 or \$180.38 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables are located from .71 of a mile to 1.36 miles from the subject property with two comparables being located in the same assessment neighborhood as the subject. The comparables have sites that range in size from 39,689 to 181,210 square feet of land area. The comparables are improved with either 1.5-story or 2-story dwellings of either frame or brick and frame exterior construction ranging in size from 4,016 to 4,816 square feet of living area that were built from 1999 to 2006. Each comparable has a basement with finished area, three of walk-out design, central air conditioning, two or three fireplaces and an attached garage ranging in size from 769 to 1,279 square feet of building area. Comparable #1 has a gazebo. The comparables sold from October 2020 to January 2022 for prices ranging from \$765,000 to \$1,000,000 or ranging from \$187.13 to \$230.33 per square foot of living area, including land. 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 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 seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #2 due to its considerably larger dwelling size when compared to the subject. The Board gives less weight to board of review comparables #1, #3 and #4 due to distance of over one mile away from the subject property.

The Board finds the best evidence of market value to be appellant's comparables #1 and #3 along with board of review comparable #2, which are relatively similar to the subject in location, dwelling size and some features. However, each comparable has a larger site size than the subject, two comparables are older dwellings and one comparable lacks a finished basement. Nevertheless, the comparables sold in October 2020 and January 2022 for prices ranging from \$674,000 to \$925,000 or from \$158.19 to \$230.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$758,494 or \$180.38 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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: May 21, 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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