



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

APPELLANT: Marcin Miron  
DOCKET NO.: 23-00140.001-R-1  
PARCEL NO.: 13-35-208-002

The parties of record before the Property Tax Appeal Board are Marcin Miron, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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:** \$21,499  
**IMPR.:** \$137,835  
**TOTAL:** \$159,334

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 2023 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 2,162 square feet of living area. The dwelling was constructed in 1974 and is approximately 51 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 572 square foot garage. The property has an approximately 8,741 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 an appraisal estimating the subject property had a market value of \$437,000 as of January 1, 2023. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The intended use of the appraisal was to provide a basis for the appeal of the subject's ad valorem property tax assessment.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting five comparable sales located from 0.25 to 0.86 of a mile from the subject property. The comparables have sites that range in size from 9,509 to 20,794 square feet of land area and are improved with dwellings described as colonial or cape cod in style with frame, brick, or brick and wood exterior construction ranging in size from 2,332 to 2,650 square feet of living area. The homes range in age from 31 to 68 years old. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning and a 2-car garage. Four homes have either one or two fireplaces. The comparables sold from February 2021 to June 2022 for prices ranging from \$397,500 to \$450,000 or from \$150.00 to \$186.41 per square foot of living area, land included.

After adjusting comparables #2 and #4 for sales or financing concessions, the appraiser adjusted the comparables for differences with the subject in location, age, room count, dwelling size, basement amenities and other features arriving at adjusted sale prices of the comparables ranging from \$407,500 to \$467,500 and an opinion of market value for the subject of \$437,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$145,652 which equates to a market value of \$437,000 or \$202.13 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,334. The subject's assessment reflects a market value of \$478,050 or \$221.11 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 two grid analyses with information on four comparables located from 0.04 to 0.29 of a mile from the subject property. Board of review comparable #2 is the same property as appraisal comparable #3. The comparables have sites that range in size from 9,750 to 38,333 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 1,790 to 2,320 square feet of living area. The homes were built from 1954 to 1991 with the oldest property having an effective age of 1970. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 561 square feet of building area. The comparables sold from June 2022 to April 2023 for prices ranging from \$437,500 to \$600,000 or from \$201.80 to \$316.62 per square foot of living area, land included.

The board of review critiqued appraisal comparables #1, #4 and #5 arguing these three properties are located in a Planned Unit Development (PUD) which includes an association contending these properties are not good comparables for the subject property. The board of review argued appraisal comparable #2 is located on an "outlier street" and that the property is located in an unincorporated neighborhood with lower priced sales. The board of review asserted that all of its

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<sup>1</sup> 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

comparable sales are located in the subject's immediate neighborhood. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted a brief including commentary, Multiple Listing Service (MLS) sheets, photographs for three of the board of review's comparable sales and a screen shot from an MLS search. The appellant argued the appraiser completed a detailed interior and exterior inspection of the subject property and adjusted comparable sales in accordance with the Uniform Standards of Professional Appraisal Practice in arriving at the final opinion of value for the subject property. In contrast, the board of review submitted unadjusted raw sales. The appellant critiqued the board of review comparables. The appellant argued, based on MLS sheets, photographs and an MLS search, that board of review comparable #1 was not an arm's length transaction, comparable #3 has superior kitchen updates and additional room counts while comparable #4 is newer in age when compared to the subject. The appellant also submitted an analysis of assessments for the subject and board of review comparables which the Board finds is not responsive to the appellant's overvaluation argument.

### **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 appellant submitted an appraisal and the board of review submitted four comparable sales, one of which was also selected by the appraiser, for the Board's consideration. The Board finds four of the five appraisal comparables sold in 2021, from 16 to 23 months prior to the January 1, 2023 lien date without any time adjustment made for these comparable sales. The appraisal includes comments in the Supplemental Addendum regarding marketing conditions in the subject's market area indicating an increase in median sale prices from 2021 to 2022. The Board also finds the appraisal includes inconsistent adjustments for age and that no adjustment for site size was made. Based on the foregoing, the Board finds the value opinion presented in the appraisal to be less credible or reliable and less weight is given to the opinion of value for the subject as presented in the appraisal. The Board also gives less weight to board of review comparable #4 which is newer in age and lacks a finished basement like the subject. The board also gives less weight to board of review comparable #1 which is described in both the board of review's evidence under Sale Validity to be "U-NADV/IMP" and the appellant's MLS search as presented in rebuttal.

The Board finds the best evidence of market value to be appraisal comparable #3 and board of review comparables #2 and #3, which includes the common property. These two best comparables sold proximate to the assessment date at issue and are similar to the subject in location, age/effective age, dwelling size and other features but present varying degrees of similarity to the subject in design and site size, suggesting adjustments are needed to make these properties more equivalent to the subject. The two best comparables sold in June and November 2022 for prices of \$437,500 and \$600,000 or for \$201.80 and \$316.62 per square foot of living

area, including land. The subject's assessment reflects a market value of \$478,050 or \$221.11 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not justified.

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: \_\_\_\_\_

August 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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