



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

APPELLANT: Daniel T. Jones  
DOCKET NO.: 23-00470.001-R-1  
PARCEL NO.: 13-01-405-024

The parties of record before the Property Tax Appeal Board are Daniel T. Jones, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$80,526  
**IMPR.:** \$297,407  
**TOTAL:** \$377,933

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 brick exterior construction with 5,850 square feet of living area.<sup>1</sup> The dwelling was constructed in 1989 and is approximately 34 years old. Features of the home include a basement with finished area, central air conditioning, 4 fireplaces, an inground swimming pool, and a 4-car garage. The property has a 1.8 acre 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 an appraisal estimating the subject property had a market value of \$975,000 as of January 1, 2023. The appraisal was prepared by Cindy Gotshall, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was for retrospective market valuation.

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<sup>1</sup> The parties differ as to the subject's dwelling size. The Board finds the appraisal, which includes a more detailed property sketch and measurements, to be the best evidence of dwelling size in the record.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using five comparable sales located within .8 of a mile from the subject. The comparables are improved with “traditional” dwellings that range in size from 5,523 to 8,032 square feet of living area. The dwellings are 23 or 34 years old. Each comparable has central air conditioning, a basement with four having finished area, and a 3-car or 4-car garage. The sites range in size from 1.02 to 1.17 acres of land area. The sales reportedly occurred from January 2020<sup>2</sup> to July 2022 for prices ranging from \$890,000 to \$1,060,000 or from \$115.16 to \$191.47 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for view, bedroom and/or bathroom count, dwelling size, and other features to arrive at adjusted prices ranging from \$825,400 to \$1,205,100. Based on this data, the appraiser arrived at a market value of \$975,000 or \$166.67 per square foot of living area, including land, as of January 1, 2023. The appellant requested the subject’s assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$377,933. The subject's assessment reflects a market value of \$1,133,912 or \$193.83 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on the same five comparable sales contained within the appellant’s appraisal. The board of review contends that the appraisal reports incorrect dwelling sizes for the comparables, reporting corrected sizes ranging from 2,797 to 6,279 square feet of living area, which were not refuted by the appellant in rebuttal.<sup>4</sup> The board of review also noted that appraisal comparable #3 is a one-story home in contrast to the subject’s two-story design. 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 appellant submitted an appraisal and the board of review submitted the unadjusted comparables sales presented in the appellant’s appraisal to support their respective positions

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<sup>2</sup> The board of review reported that comparable #5 sold in June 2022 for \$1,060,000.

<sup>3</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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

<sup>4</sup> The corrected dwelling sizes, as put forth by the board of review, result in sale prices ranging from \$147.32 to \$318.20 per square foot of living area, including land.

before the Board. The Board gives less weight to the value conclusion contained in the appraisal due to the errors in the comparables' dwelling sizes alleged by the board of review, which were not refuted by the appellant, and which detract from the appraisal's reliability as a valid indicator of the subject's market value. The Board will however analyze the raw sales contained within the appraisal, which were also submitted by the board of review. The Board finds the record is undisputed that the comparables sold for prices ranging from \$890,000 to \$1,060,000. The subject's assessment reflects a market value of \$1,133,912, which is above the best evidence of market value in the record. However, the subject's assessment appears supported given the subject's site, which is larger than each of the comparables, as well as the subject's inground swimming pool, a feature each of the comparables lacks. Based on this evidence 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 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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