



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

APPELLANT: Thomas Brach  
DOCKET NO.: 23-00505.001-R-1  
PARCEL NO.: 13-16-102-011

The parties of record before the Property Tax Appeal Board are Thomas Brach, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$50,315  
**IMPR.:** \$211,449  
**TOTAL:** \$261,764

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 with brick exterior construction with 4,560 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, central air conditioning, a fireplace, and an 809 square foot garage. The property has a 54,450 square foot site<sup>1</sup> 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 three comparable sales located from 0.36 of a mile to 1.14 miles from the subject. The parcels range in size from 41,544 to 51,234 square feet of land area and are improved with 1.5-story or 2-story homes of frame, brick, or brick with frame exterior

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<sup>1</sup> The parties differ regarding the subject's site size. The Board finds the best evidence of site size is found in the board of review's evidence which was not refuted by the appellant.

construction ranging in size from 4,616 to 4,688 square feet of living area. The dwellings were built in 1989 or 2008. Each home has a basement, two of which are a walkout or a lookout with finished area, central air conditioning, two to four fireplaces, and a garage ranging in size from 763 to 1,330 square feet of building area. The comparables sold from February 2021 to March 2022 for prices ranging from \$600,000 to \$710,000 or from \$129.98 to \$151.55 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,764. The subject's assessment reflects a market value of \$785,371 or \$172.23 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup> In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.45 of a mile to 1.95 miles from the subject. The parcels range in size from 40,313 to 88,862 square feet of land area and are improved with 1.5-story or 2-story homes of frame, brick, brick and frame, or frame with brick exterior construction. The dwellings range in size from 2,731 to 5,215 square feet of living area and were built from 1987 to 2000. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 646 to 1,527 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from April 2021 to May 2023 for prices ranging from \$620,000 to \$1,135,000 or from \$172.85 to \$256.32 per square foot of living area, including land.

The board of review also submitted a letter from the township assessor's office contending that the subject is a river front home that sold in 2020 in a non-arm's length sale that was not advertised. It was noted that only one of the appellant's comparables is located in the subject's neighborhood and the board of review's comparable #4 is the only river front property sale in the township. 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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the board of review's comparables #2, #3, and #4, which sold less proximate in time to the assessment date than the

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<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules 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). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

other sales in this record and/or are located more distant from the subject than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are located more proximate to the subject, although neither comparable is a river front property like the subject, these comparables have finished basement area unlike the subject, one comparable is a significantly smaller home than the subject, and one home is a significantly newer home than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$700,000 and \$710,000 or \$151.55 and \$256.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$785,371 or \$172.23 per square foot of living area, including land, which is above the two best comparable sales in terms of total market value and is bracketed by the best comparables on a price per square foot basis, which appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject and given the subject's superior river front location compared to the best two comparables in this record. Based on this evidence, 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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