



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

APPELLANT: Robert Klein  
DOCKET NO.: 23-03060.001-R-1  
PARCEL NO.: 13-26-202-001

The parties of record before the Property Tax Appeal Board are Robert Klein, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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:** \$161,004  
**IMPR.:** \$274,013  
**TOTAL:** \$435,017

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 construction with 4,443 square feet of living area. The dwelling was constructed in 2022. Features of the home include an unfinished full basement, central air conditioning, two fireplaces<sup>1</sup> and an 843 square foot garage. The property has an approximately 240,569 square foot or 5.52-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 information on three comparable sales located from 0.90 of a mile to 2.5 miles from the subject property. The comparables have sites that range in size from 87,999 to

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<sup>1</sup> The subject's property record card, submitted by the board of review, reports the subject property has two fireplaces which was not refuted by the appellant.

181,210 square feet of land area and are improved with 1.5-story<sup>2</sup> or 2-story dwellings of brick or frame exterior construction ranging in size from 4,234 to 4,678 square feet of living area. The dwellings were built from 1997 to 2003. Each comparable has a basement with finished area, central air conditioning, two to four fireplaces and a garage ranging in size from 795 to 912 square feet of building area. The properties sold in January and December 2022 for prices ranging from \$740,000 to \$1,149,000 or from \$158.19 to \$252.86 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$375,102 which reflects a market value of \$1,125,419 or \$253.30 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 \$435,017. The subject's assessment reflects a market value of \$1,305,182 or \$293.76 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In response to the appellant's appeal, the board of review, through Cuba Township submitted comments arguing the subject property is one of six homes located in a high-end equestrian development known as Old Barrington Farm. The township argued this neighborhood is not comparable to most of North Barrington due to its association with an equestrian center and that the subject property is more comparable to properties with acreage located in Barrington Hills or unincorporated Barrington. In support of this argument, the board of review submitted an aerial plat of Old Barrington Farm depicting seven "estate" lots located in close proximity to the equestrian center. The township asserted the subject property was new construction that had sold for \$1,344,900 in June 2021. In support of this assertion the board of review submitted a copy of the Multiple Listing Service (MLS) sheet for the subject property depicting a June 7, 2021 closing date. The MLS sheet depicts the dwelling as a proposed new improvement. The appellant did not refute the board of review's evidence regarding the subject's Old Barrington Farm location, nor the subject MLS information submitted.

The board of review, through Cuba Township, critiqued the appellant's comparables arguing these properties are 20 or 25 years older in age with smaller site sizes when compared to the subject. Furthermore, the board of review contended appellant comparables #2 and #3 have inferior condition when compared to the subject. In support of this contention the board of review submitted copies of MLS sheets and interior photographs for these two comparables.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located from 0.75 of a mile to 1.72 miles from the subject property. Board of review comparable #7 is the same property as appellant comparable #1. The board of review also submitted two additional comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). Therefore, pursuant to the Board's strict application of Section 1910.80, as

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<sup>2</sup> Appellant comparable #1, also submitted by the board of review as its comparable #7 is reported to be a 1.5-story dwelling.

<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 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.

articulated in Standing Order No. 2, the board of review's comparables #8 and #9 submitted by the board of review are given no weight.

The comparables have sites that range in size from 40,819 to 133,294 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 4,123 to 5,110 square feet of living area. The homes were built from 2003 to 2020. Each comparable has a basement, with six having finished area. Each dwelling has central air conditioning, one to four fireplaces and a garage ranging in size from 793 to 1,732 square feet of building area. Comparable #4 also has an inground swimming pool. The properties sold from December 2020 to April 2023 for prices ranging from \$1,050,000 to \$2,050,000 or from \$242.56 to \$460.36 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 nine comparable sales for the Board's consideration, as one property was common to both parties. The Board finds both parties' comparables present varying of similarity to the subject in location, age, design, dwelling size, site size and other features. Nevertheless, the Board gives less weight to appellant comparables #2 and #3 which are older in age when compared to the subject and other properties in the record. The Board also gives less weight to board of review comparable #4 which features an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #1, #2, #3, #5, #6 and #7, including the parties' common property. These comparables are generally similar to the subject in dwelling size and some other features. However, they present varying degrees of similarity to the subject in location, age, design, site size and other features, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from December 2020 to April 2023 for prices ranging from \$1,050,000 to \$1,850,000 or from \$242.56 to \$362.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,305,182 or \$293.76 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the appellant's market value based on assessment of \$1,305,182 falls below the unrefuted market value evidence submitted by the board of review for the subject's June 2021 sale of \$1,344,900 which undermines the appellant's overvaluation argument.

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: \_\_\_\_\_

November 19, 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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