



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

APPELLANT: Scott and Linda McGregor
DOCKET NO.: 24-00500.001-R-1
PARCEL NO.: 13-02-201-013

The parties of record before the Property Tax Appeal Board are Scott and Linda McGregor, the appellants, by attorney Jason W. Newton, of Schoenberg Finkel Beederman Bell Glazer LLC 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 **A Reduction** 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: \$42,356
IMPR.: \$224,284
TOTAL: \$266,640

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2024 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 one-story dwelling of brick and frame exterior construction with 3,536 square feet of living area.¹ The dwelling was constructed in 1983. Features of the home include a full look-out style basement with finished area, central air conditioning, two fireplaces, and a three-car garage. The property has a 115,932 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$800,000

¹ The appraisal submitted by the appellants describes the subject as a “one-story w/loft.” The property sketch included with the board of review’s evidence depicts the subject as a part one-story and part one and one half-story dwelling.

as of January 1, 2024. The appraisal was prepared by Beata Goczewski and Henry Fishman, certified general real estate appraisers.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach by examining three comparable sales located within .9 of a mile of the subject. The comparables are improved with contemporary-style dwellings of frame or stone and frame exterior construction ranging in size from 2,688 to 4,490 square feet of living area. The dwellings range in age from 36 to 49 years old. Each comparable has central air conditioning, two or three fireplaces, a full or partial walk-out style basement with finished area, and a two-car or three-car garage. The parcels range from 79,560 to 113,683 square feet of land area. The sales occurred from August 2023 to March 2024 for prices ranging from \$645,000 to \$910,000 or from \$202.67 to \$239.96 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, exterior construction, dwelling size, condition, and other features to arrive at adjusted prices ranging from \$764,000 to \$801,000. The appraisers noted that the subject abuts to a wetland/conservation area which reduces the subject's site to "an effective and usable" 75,000 square feet. Based on this data, the appraisers arrived at a market value of \$800,000 or \$226.24 per square foot of living area, including land, as of January 1, 2024.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$307,400. The subject's assessment reflects a market value of \$922,292 or \$260.83 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the subject's assessment neighborhood and within 2.47 miles of the subject.² The comparables consist of one-story or two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,915 to 4,132 square feet of living area. The dwellings were built from 1957 to 1998. Each dwelling has central air conditioning, one to five fireplaces, a basement with finished area, and a garage ranging in size from 429 to 2,089 square feet of building area. Two comparables each have an inground swimming pool. The parcels range from 53,629 or 230,200 square feet of land area. The comparables sold from June 2022 to July 2024 for prices ranging from \$755,000 to \$950,000 or from \$216.15 to \$259.01 per square foot of living area, including land.

The board of review also submitted a memorandum from the Cuba Township Assessor critiquing the appraisal comparables and arguing that the board of review comparables provide a more credible opinion of value. Included with the memorandum was a comparable grid describing the appraisal comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The board of review also submitted a second grid analysis containing the same five comparables as well as one additional comparable. The Board finds this comparable was not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's Standing Order No. 2, the additional comparable property submitted by the board of review, identified as comparable #6, will receive no weight in the Board's analysis.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal and the board of review submitted five comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$800,000 as of January 1, 2024. The appraisal was completed using comparable properties more similar to the subject which sold proximate to the assessment date at issue and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The Board gave less weight to the comparables presented by the board of review, four of which sold less proximate to the January 1, 2024 assessment date at issue, three of which differ from the subject in age, and two of which have inground pools, a feature the subject lacks. The board of review did not address the market value impact of the adjacent wetlands and conservation area diminishing the subject's lot size. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is 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: _____

September 16, 2025



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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COUNTY

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