



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

APPELLANT: Ioan Ionescu  
DOCKET NO.: 24-01614.001-R-1  
PARCEL NO.: 13-21-203-007

The parties of record before the Property Tax Appeal Board are Ioan Ionescu, the appellant, by attorney David Kieta of Kieta Law LLC in Winfield; 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:** \$44,787  
**IMPR.:** \$187,088  
**TOTAL:** \$231,875

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 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matter**

This appeal was filed on February 25, 2025 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's five comparables set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein.

**Findings of Fact**

The subject property consists of a 2-story dwelling of frame and brick exterior construction with 3,402 square feet of living area. The dwelling was constructed in 1996 and is approximately 28 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 888 square feet of building area. The property has a 60,548 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 information on three comparable properties that have the same assessment neighborhood code as the subject and are located from 1.54 to 2.58 miles from the subject property. The comparables have sites that range in size from 38,859 to 59,397 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of frame and brick exterior construction ranging in size from 3,197 to 4,085 square feet of living area. The dwellings are from 30 to 35 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 852 to 984 square feet of building area. The comparables sold from May 2022 to April 2023 for prices ranging from \$599,000 to \$657,500 or from \$150.55 to \$187.36 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$197,238, which would reflect a market value of \$591,773 or \$173.95 per square foot of living area, including land, when using 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 \$231,875. The subject's assessment reflects a market value of \$695,695 or \$204.50 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 information on five comparable properties that have the same assessment neighborhood code as the subject and are located from 1.44 to 3.07 miles from the subject property. The comparables have sites that range in size from 36,948 to 57,622 square feet of land area. The comparables are improved with 2-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,225 to 4,197 square feet of living area. The dwellings were built from 1986 to 1997. Each comparable has a basement with finished area, central air conditioning, from one to three fireplaces and a garage ranging in size from 716 to 865 square feet of building area. The comparables sold from November 2022 to July 2024 for prices ranging from \$750,000 to \$900,000 or from \$212.40 to \$229.78 per square foot of living area, including land. 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.

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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 2024.

The parties submitted eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3, as well as board of review comparables #2, #3 and #4 which differ from the subject in dwelling size and/or have sale dates that occurred in 2022, less proximate to the January 1, 2024 assessment date than other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #2, along with board of review comparables #1 and #5, which sold more proximate in time to the lien date at issue. These three comparables have the same assessment neighborhood code as the subject and are similar to the subject in dwelling size, design, age and some features. The comparables sold from January 2023 to March 2024 for prices ranging from \$657,500 to \$810,000 or from \$180.29 to \$221.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$695,695 or \$204.50 per square foot of living area, including land, which falls within the ranges established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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

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:

February 17, 2026



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ioan Ionescu, by attorney:  
David Kieta  
Kieta Law LLC  
0S331 Summit Drive  
Winfield, IL 60190

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085