



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Catherine Sunderlage
DOCKET NO.: 24-01642.001-R-1
PARCEL NO.: 13-36-405-039

The parties of record before the Property Tax Appeal Board are Catherine Sunderlage, the appellant, by attorney Arden Edelcup, 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:	\$32,278
IMPR.:	\$138,578
TOTAL:	\$170,856

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.

Findings of Fact

The subject property consists of a 2-story dwelling of frame construction with 1,912 square feet of living area. The dwelling was constructed in 1950 with an effective built age of 1977 due to remodeling including the addition of a 2nd story.¹ Features of the home include an unfinished basement, central air conditioning, and a garage containing 572 square feet of building area. The property has a 7,619 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 four comparable sales located within .30 of a mile from the subject. The comparables have sites ranging in size from 7,488 to 20,897 square feet of land area and are improved with 2-story dwellings of frame or frame and brick exterior construction

¹ Some descriptive information of the subject dwelling was drawn from the evidence submitted by the board of review and not refuted by the appellant.

ranging in size from 2,219 to 3,205 square feet of living area. The homes were built from 1932 to 1963 with the two oldest homes having effective built ages of 1963 and 1972, respectively. Three comparable dwellings have basements with one having finished area. The homes each have central air conditioning and a garage ranging in size from 324 to 505 square feet of building area. Three comparables feature one or two fireplaces. The comparables sold from January 2021 to January 2025 for prices ranging from \$545,000 to \$625,000 or from \$187.21 to \$259.55 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,856. The subject's assessment reflects a market value of \$512,620 or \$268.11 per square foot of living area, land included, when using the statutory level of assessment of 33.33%².

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .30 of a mile from the subject. The board of review comparable #4 is the same property as appellant's comparable #2. The comparables have sites ranging in size from 8,661 to 42,880 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 1,914 to 2,408 square feet of living area. The homes were built from 1932 to 1958 and have effective built ages ranging from 1941 to 1972. The comparables have basement with three having finished area. The homes each have central air conditioning and a garage ranging in size from 322 to 589 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from January 2021 to July 2022 for prices ranging from \$545,000 to \$625,000 or from \$245.61 to \$295.19 per square foot of living area, land included.

The board of review also submitted a memorandum that noted appellant's comparable sale #1 has a mansard roof, no basement and a larger dwelling size of 957 square feet. Based on this evidence and argument, the board of review requested a 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 parties submitted a total of seven comparable sales for the Board's consideration which includes one common comparable. The Board gave less weight to appellant's comparable #1

² 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.

based on its lack of a basement when compared to the subject. The Board also gave less weight to appellant's comparable #4 as well as board of review comparables #2 and #3 based on their sale dates occurring in 2021 which is less proximate in time to the January 1, 2024 assessment date at issue and therefore less likely to reflect the subject's market value as of the lien date than the remaining comparables in the record.

The Board finds the best evidence of market value to be the parties' common comparable (appellant's comparable #2/board of review comparable #4, appellant's comparable sale #3 and board of review comparable #1 which sold more proximate in time to the assessment date at issue and have varying degrees of similarity in location, site size, age, dwelling size and features. However, two of these comparables are larger in dwelling size relative to the subject dwelling, two comparables have finished basement area which the subject lacks, and one comparable has a larger site size, suggesting downward adjustments are needed to these comparables in order to make them more equivalent to the subject. On the other hand, these three best comparables have smaller garages relative to the subject, suggesting that upward adjustments would be appropriate for this difference. The best comparables in this record sold from March to July 2022 for prices ranging from \$552,000 to \$625,000 or from \$208.38 to \$295.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$512,620 or \$268.11 per square foot of living area, including land, which is below the range established by the best comparables in this record in terms of overall value and within the range on a price per square foot of living area basis. After considering adjustments to the best comparables in this record for differences from the subject such as site size, dwelling size, garage size, and finished basement area, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the 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: _____

C E R T I F I C A T I O N

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:

January 20, 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

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