



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Frederick Skolar
DOCKET NO.: 24-01644.001-R-1
PARCEL NO.: 13-36-403-001

The parties of record before the Property Tax Appeal Board are Frederick Skolar, 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:	\$35,786
IMPR.:	\$275,963
TOTAL:	\$311,749

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook 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 is improved with a two-story dwelling of frame and brick construction containing 3,403 square feet of living area. The dwelling was constructed in 1949 and has an effective year built of 1984. Features of the home include a basement that is partially finished, central air conditioning, a fireplace, and a garage with 487 square feet of building area. The property has a 9,652 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .29 of a mile from the subject property. The comparables are 2-story dwellings of frame exterior construction ranging in size from 3,229 to 3,838 square feet of living area that were constructed from 1883 to 1993 with effective years built from 1955 to 1997. Each home features a basement that is partially finished, central air conditioning and a garage ranging in size from 539 to 805

square feet of building area. Two comparables each have one or three fireplaces. These properties have improvement assessments ranging from \$235,802 to \$253,093 or from \$65.94 to \$73.03 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$311,749. The subject property has an improvement assessment of \$275,963 or \$81.09 per square foot of living area.

In response to the appeal the board of review submitted a letter from the township that disclosed the subject was originally built in 1949 as a 1-story home and in 2007 the home was converted to a 2-story home. The assessor also noted the appellant's comparables have effective ages that are 21-29 years older than the subject.

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables located within .32 of a mile from the subject. The comparables are improved with 2-story dwellings of frame exterior construction that range in size from 2,977 to 4,970 square feet of living area. The homes were built from 1900 to 1929 with effective years built from 1982 to 1984. Each home has a basement, three of which are partially finished, central air conditioning, one or four fireplaces and a garage ranging in size from 520 to 809 square feet of building area. Their improvement assessments range from \$250,328 to \$370,726 or from \$73.04 to \$84.09 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 information on seven assessment equity comparables for the Board's consideration. The Board gives less weight to board of review comparables #3 and #4 due to significant differences from the subject dwelling in size.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1 and #2 which have varying degrees of similarity to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$235,802 to \$285,009 or from \$65.94 to \$84.09 per square foot of living area. The subject's improvement assessment of \$275,963 or \$81.09 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering the adjustments to the best comparables for differences from the subject property, the Board finds the appellant did not demonstrate with clear and convincing

evidence that the subject's improvement was inequitably assessed and 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

AGENCY

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COUNTY

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