



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

APPELLANT: Darci O'Connell  
DOCKET NO.: 24-01989.001-R-1  
PARCEL NO.: 13-01-102-001

The parties of record before the Property Tax Appeal Board are Darci O'Connell, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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 **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:** \$39,376  
**IMPR.:** \$255,708  
**TOTAL:** \$295,084

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 1-story dwelling of brick and frame exterior construction with 3,266 square feet of living area. The dwelling was constructed in 1984. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces, three full baths, three half baths, and an 840 square foot garage. The property has a 76,103 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .69 of a mile from the subject. The comparables consist of 1-story dwellings of brick and frame exterior construction ranging in size from 2,688 to 3,536 square feet of living area. The homes were constructed from 1981 to 1994. Each dwelling has two to four full baths, one half bath, central air conditioning, two fireplaces and a garage ranging in size

from 429 to 743 square feet of building area. The comparables have improvement assessments ranging from \$175,345 to \$265,044 or from \$65.23 to \$74.96 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 \$295,084. The subject property has an improvement assessment of \$255,708 or \$78.29 per square foot of living area.

In response to the appeal, the board of review submitted a letter from the township assessor that noted appellant's comparable #1 has an unusually small basement of 459 square feet compared to the subject's 3,246 square foot basement.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .84 of a mile from the subject. Comparable #1 is the same property as appellant's comparable #2. The comparables consist of 1-story dwellings of brick or brick and frame exterior construction ranging in size from 2,517 to 3,536 square feet of living area. The homes were constructed from 1958 to 1996 and have basement, four of which are walk-out or lookout with finished area. Each home has two to four full baths, central air conditioning, one to three fireplaces and a garage ranging in size from 588 to 1,175 square feet of building area. Four comparables each have an additional half bath. The comparables have improvement assessments ranging from \$201,736 to \$265,044 or from \$74.96 to \$92.52 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 taxpayer 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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board which includes the common comparable. The Board gives less weight to appellant's comparable #1 which has a significantly smaller basement and basement finished area when compared to the subject. The Board also gives less weight to appellant's comparable #3 as well as board of review comparables #3, #4 and #5 due to differences from the subject dwelling in size and/or age.

The Board finds the best evidence of assessment equity to be the parties' common comparable and board of review comparable #2 which overall are more similar to the subject in location, age, dwelling size and features. The comparables have improvement assessments of \$238,055 and \$265,044 or \$74.96 and \$78.57 per square foot of living area. The subject's improvement

assessment of \$255,708 or \$78.29 per square foot of living area is bracketed by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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

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

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