



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

APPELLANT: Hugo Bara
DOCKET NO.: 24-02040.001-R-2
PARCEL NO.: 13-12-402-001

The parties of record before the Property Tax Appeal Board are Hugo Bara, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$90,859
IMPR.: \$430,332
TOTAL: \$521,191

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 brick and frame exterior construction with 7,378 square feet of living area. The dwelling was constructed in 2004 and is approximately 20 years old. Features of the home include a basement, central air conditioning, 3 fireplaces, a 1,599 square foot garage and a carport. The property has an approximately 66,153 square foot site and is located in North 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 five comparable sales located from .16 to .42 of a mile from the subject property. The comparables have sites that range in size from 40,486 to 63,303 square feet of land area and are improved with 1½ to 2-story dwellings of brick or brick and frame exterior construction ranging in size from 5,525 to 8,124 square feet of living area. The dwellings were built from 1989 to 1996. Each comparable has a basement with four having

finished area. Each comparable has central air conditioning, two to four fireplaces, and a garage ranging in size from 1,099 to 1,323 square feet of building area. The properties sold from February 2022 to March 2024 for prices ranging from \$938,800 to \$1,300,000 or from \$135.40 to \$201.61 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$417,848 which reflects a market value of \$1,253,669 or \$169.92 per square foot of living area, land included, when applying 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 \$521,191. The subject's assessment reflects a market value of \$1,563,729 or \$211.94 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located from .16 to .44 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 41,155 to 81,771 square feet of land area and are improved with 1½ to 2-story dwellings of brick or brick and frame exterior construction ranging in size from 5,923 to 7,633 square feet of living area. The homes were built from 1989 to 2005. Each comparable has a basement with five having finished area. Each comparable has central air conditioning, three to five fireplaces and a garage ranging in size from 816 to 1,320 square feet of building area. Comparable #1 has a carport, inground swimming pool and hot tub amenities. The properties sold from April 2022 to December 2024 for prices ranging from \$1,300,000 to \$2,200,000 or from \$201.61 to \$288.22 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review's comparables arguing the properties aren't valid comparables due to differences with the subject in dwelling size, exterior construction, style, fireplace count, upgraded features and/or inground swimming pool amenity.

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 ten comparable sales for the Board's consideration as one property was common to both parties. The Board gives less weight to the appellant comparables #2, #3, #4 and #5 and board of review comparables #3 and #4 including the common property, which sold

¹ 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.

in 2022, less proximate to the January 2, 2024 assessment date than other properties in the record. The board also gives less weight to board of review comparable #1 which has an inground swimming pool in contrast to the subject.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparables #2 and #6 which are more similar to the subject in location, design, dwelling size and other features. These comparables sold from March 2024 to December 2024 for prices ranging from \$1,100,000 to \$1,912,500 or from \$135.40 to \$286.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,563,729 or \$211.94 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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:

April 21, 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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