



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

APPELLANT: Katherine Bellgrau  
DOCKET NO.: 24-02212.001-R-1  
PARCEL NO.: 13-36-405-030

The parties of record before the Property Tax Appeal Board are Katherine Bellgrau, the appellant, by Andrew J. Rukavina, attorney-at-law 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:** \$34,689  
**IMPR.:** \$284,419  
**TOTAL:** \$319,108

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 is improved with a two-story dwelling of frame construction containing 3,458 square feet of living area. The dwelling was constructed in 2007. Features of the home include a 1,214 square foot basement with 1,000 square feet of finished area, central air conditioning, two fireplaces, three bathrooms, and an attached garage with 469 square feet of building area. The property has an 8,698 square foot site 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 five comparable sales improved with two-story dwellings of frame construction that range in size from 2,476 to 4,223 square feet of living area. The dwellings were built from 1883 to 2016. Each property has a basement with four having finished area, central air conditioning, and a garage ranging in size from 240 to 750 square feet of

building area. The comparables have 3, 3½ or 4½ bathrooms, and four of the comparables have one or two fireplaces. These properties have sites ranging in size from 6,127 to 18,807 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from .12 to .21 of a mile from the subject property. The sales occurred from March 2022 to March 2024 for prices ranging from \$598,000 to \$935,000 or from \$221.41 to \$261.55 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$273,904.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$319,108. The subject's assessment reflects a market value of \$957,420 or \$276.87 per square foot of living area, land included, when using 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 three comparable sales improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 2,740 to 3,613 square feet of living area. The homes were built from 2006 to 2019. Each property has a basement ranging in size from 1,365 to 1,649 square feet with finished area ranging from 1,230 to 1,484 square feet. Each property has central air conditioning, one or two fireplaces, two or four full bathrooms, one or two half bathrooms, and a garage ranging in size from 442 to 540 square feet of building area. These properties have sites ranging in size from 8,120 to 15,376 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from .07 to .26 of a mile from the subject property. The sales occurred from May 2022 to November 2023 for prices ranging from \$925,000 to \$1,237,500 or from \$337.59 to \$345.08 per square foot of living area, including land.

In rebuttal appellant's counsel asserted board of review comparable #1 was built in 2019 while the subject was built in 2007. Additionally, counsel contends comparable #1 has a full finished basement that is larger than the subject's basement. Counsel contends board of review comparable #2 was built in 2017 while the subject was built in 2007. Counsel also asserted board of review comparable #2 has full finished basement that is larger than the subject's basement, has a larger garage and brick exterior work while the subject is a frame home. Appellant's counsel also asserted that board of review comparable #3 was built in 1885, however, the appellant presented no documentation to support this statement.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in the property's 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

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<sup>1</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains information on eight comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, #4 and #5 as these properties are significantly older than the subject dwelling being constructed from 1883 to 1951 whereas the subject was built in 2007. The Board gives most weight to appellant's comparable #3 and the board of review comparables that are most similar to the subject in age being constructed from 2006 to 2019. Appellant's comparable #3 and board of review comparable #3 are significantly smaller than the subject dwelling with 2,693 and 2,740 square feet of living area, respectively, and would require upward adjustments to make them more equivalent to the subject in dwelling size. Additionally, appellant's comparable #3 and board of review comparable #3 sold in September and May 2022, respectively, and less proximate in time to the assessment date than the two remaining sales in this record. Nevertheless, these two comparables sold for prices of \$640,000 and \$925,000 or for \$237.65 and \$337.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$957,420 or \$276.87 per square foot of living area, including land, which is above the total purchase prices of these two properties, which is appropriate given the subject's large dwelling size, but is bracketed by these two sales on a price per square of living area foot basis.

Board of review comparables sales #1 and #2 are the most similar to the subject in dwelling size and sold most proximate in time to the assessment date at issue. These two comparables are newer than the subject dwelling, have larger basements with more finished area than the subject, have one more full bath than the subject, and have one or two additional half bathrooms that the subject does not have, suggesting downward adjustments to their prices would be appropriate to make the comparables more equivalent to the subject property for these differences. Conversely, these two properties have one less fireplace than the subject necessitating upward adjustments. These two properties sold in November and August 2023 for prices of \$1,237,500 and \$1,175,000 or for \$342.51 and \$345.08 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$957,420 or \$276.87 per square foot of living area, including land, which is below these comparables which is appropriate given the differences in ages and features.

In conclusion, after considering the four best comparable sales in this record and the appropriate adjustments to make the properties more equivalent to the subject property, the Board finds the subject's assessment is reflective of the property's fair case value 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: \_\_\_\_\_

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:

March 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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