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

APPELLANT: Darin Varsek
DOCKET NO.: 25-01264.001-R-1
PARCEL NO.: 04-32-400-104

The parties of record before the Property Tax Appeal Board are Darin Varsek, 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:** | $11,985 |
| **IMPR.:** | $100,942 |
| **TOTAL:** | $112,927 |

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 2025 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 bi-level dwelling of wood siding exterior construction with 1,138 square feet of living area.[1] The dwelling was constructed in 2014 and is 11 years old. Features of the home include a finished lower level, central air conditioning, and a 349 square foot garage. The property has an approximately 20,000 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within one mile of the subject. The comparables consist of bi-level or tri-level dwellings of wood or vinyl siding exterior construction ranging in size from 1,104 to 1,232 square feet of living area. The homes were built

[1] The Board finds the property record card submitted by the board of review to be the best evidence of the subject's design.

from 1997 to 2002. Each dwelling has a finished lower level, central air conditioning, and a garage ranging in size from 490 to 576 square feet of building area. One comparable has a basement and one comparable has an additional 816 square foot garage. The parcels range in size from 7,310 to 15,750 square feet of land area. The comparables sold from November 2023 to August 2024 for prices ranging from $270,000 to $320,000 or from $244.57 to $271.71 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of $98,617, for an estimated market value of $295,881 or $260.00 per square foot of living area, including land, 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 $112,927. The subject's assessment reflects a market value of $338,815 or $297.73 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 1.02 miles of the subject, two of which are within the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 784 to 1,220 square feet of living area. The dwellings are 42 to 55 years old. Each dwelling has a full basement with finished area and a garage ranging in size from 528 to 676 square feet of building area. Two comparables have central air conditioning and two comparables each have a fireplace. The parcels contain either 7,200 or 12,015 square feet of land area. The comparables sold from March 2023 to June 2025 for prices ranging from $232,000 to $360,000 or from $257.73 to $295.92 per square foot of living area, including land. Based on this evidence, the board of review requested 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #2, as well as the board of review's comparables #1 and #3, which differ from the subject in dwelling size, lack central air conditioning, and/or sold less proximate to the January 1, 2025 assessment date at issue. The Board finds the parties' remaining comparables sold proximate to the assessment date, are similar to the subject in dwelling size, and have varying degrees of similarity to the subject in age, location, design, and features. These most similar comparables sold from April 2024 to April 2025 for prices ranging from $270,000 to $360,000 or from $244.57 to $295.08 per square foot of living area, including land. The subject's assessment reflects a market value of $338,815 or $297.73 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record overall. While the subject's estimated market value is slightly above the range on a per-square-foot basis,

the Board finds it logical given the subject's newer dwelling and larger site in relation to the best comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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: November 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 9-215 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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