FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gay Daniel
DOCKET NO.: 25-01982.001-R-2
PARCEL NO.: 13-12-401-022

The parties of record before the Property Tax Appeal Board are Gay Daniel, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:	$99,265
IMPR.:	$493,277
TOTAL:	$592,542

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 two dwellings with 6,850 square feet of combined living area.[1] Dwelling #1 is a 2-story dwelling of frame with brick exterior construction with 5,472 square feet of living area that was constructed in 1991 and is approximately 34 years old. Features of Dwelling #1 include a basement with finished area, seven full bathrooms, two half bathrooms, five fireplaces, and 1,019 square foot garage. Dwelling #2 is a 1-story dwelling of brick exterior construction with 1,378 square feet of living area that was built in 2007 and is approximately 18 years old. Features of Dwelling #2 include a basement, one full bathroom, and a fireplace. The property also has an inground swimming pool. The property has an 80,280 square foot site and is located in North Barrington, Cuba Township, Lake County.

[1] Additional details not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within the same assessment neighborhood code as the subject and from 0.16 to 0.49 of a mile from the subject. The parcels range in size from 24,765 to 50,713 square feet of land area and are improved with 2-story homes ranging in size from 4,517 to 6,405 square feet of living area. The dwellings are from 25 to 37 years old. Each home has a basement with finished area, four to six full bathrooms, two to five fireplaces, and a garage ranging in size from 779 to 1,313 square feet of building area. Four homes have a half bathroom. The comparables sold from April 2024 to August 2025 for prices ranging from $1,200,000 to $1,700,000 or from $223.26 to $309.71 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $592,542. The subject's assessment reflects a market value of $1,777,804 or $259.53 per square foot of combined living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the same assessment neighborhood code as the subject and from 0.11 to 0.39 of a mile from the subject. The parcels range in size from 41,155 to 83,413 square feet of land area and are improved with 2-story homes ranging in size from 4,812 to 7,890 square feet of living area. The dwellings were built from 1990 to 2005. Each home has a basement with finished area, two of which are walkouts and two of which are lookouts. Each comparable has five or six full bathrooms, one to three half bathrooms, three to six fireplaces, and one or two garages ranging in size from 561 to 1,158 square feet of building area. Comparables #2 and #4 each have a 342 or a 532 square foot carport. Comparables #1 and #2 each have an inground swimming pool. The comparables sold from January 2023 to May 2025 for prices ranging from $1,650,000 to $2,200,000 or from $220.51 to $394.85 per square foot of living area, including land.

The board of review submitted a listing sheet for the subject indicating it was listed in September 2023 for a price of $2,750,000. The listing sheet describes the subject as located on a golf course and rehabbed in 2004.

The board of review also submitted a letter from the township assessor’s office contending that there have been no recent sales of two dwelling properties so larger homes were selected to be more similar to the subject’s 6,772 square feet of total living area. 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 record contains thirteen comparable sales and evidence of a September 2023 listing of the subject for the Board's consideration. None of the comparables have two dwellings like the subject and only two comparables have an inground swimming pool like the subject. The Board gives less weight to the board of review's comparables #1 and #2, which sold less proximate in time to the assessment date.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparables #3, #4, and #5, which sold more proximate in time to the assessment date and are similar to the subject in location and some features, but have varying degrees of similarity to the subject in dwelling size, age, site size, bathroom count, fireplace count, garage count, and/or garage size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from $1,200,000 to $1,912,500 or from $223.26 to $286.22 per square foot of living area, including land. The subject's assessment reflects a market value of $1,777,804 or $259.53 per square foot of combined living area, including land, which is within the range established by the best comparable sales in this record and is below the subject's September 2023 listing price. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: October 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 9-215 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

AGENCY

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