



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

APPELLANT: Andrzej Chraca  
DOCKET NO.: 25-02499.001-R-1  
PARCEL NO.: 13-35-301-021

The parties of record before the Property Tax Appeal Board are Andrzej Chraca, the appellant; 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:** \$86,380  
**IMPR.:** \$553,661  
**TOTAL:** \$640,041

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 2-story dwelling of frame and brick exterior construction with 7,629 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998 and is approximately 27 years old. Features of the home include a walkout basement with finished area, central air conditioning, four fireplaces, an inground swimming pool, 312 square foot barn, a 220 square foot enclosed porch, 4,290 square feet of brick patio areas, wood decks containing 1,147 square feet and a 1,141 square foot garage. The property has a 256,377 square foot site and is located in Barrington Hills, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located 1.86 to 2.61 miles from the subject. The comparables have sites ranging in size from 209,960 to 240,450 square feet of land

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card submitted by the board of review which included a sketch with dimensions.

area that are improved with 2-story dwellings of brick or stone exterior construction ranging in size from 5,437 to 7,296 square feet of living area. The dwellings are 25 or 26 years old and have basements with finished area. Each home has central air conditioning, three or four fireplaces and a garage ranging in size from 1,012 to 1,699 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from March 2022 to January 2026 for prices ranging from \$1,550,000 to \$1,675,000 or from \$215.87 to \$308.07 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$640,041. The subject's assessment reflects a market value of \$1,920,315 or \$251.71 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted the prior listing history report of the subject property that disclosed the subject was originally listed on the market from February 2024 for \$2,900,000 before expiring in December 2025 at a listing price of \$2,349,000.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 1.80 to 2.80 miles from the subject. The comparables have sites ranging in size from 217,800 to 221,720 square feet of land area that are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 6,980 to 7,724 square feet of living area. The dwellings were constructed from 1990 to 2003 and have walkout or lookout basements with finished area. Each comparable has central air conditioning, four to seven fireplaces and a garage ranging in size from 1,408 to 2,145 square feet of building area. One comparable has an inground swimming pool. The comparables sold from June 2023 to June 2025 for prices ranging from \$1,875,000 to \$2,180,000 or from \$263.33 to \$282.24 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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable sale #2 and to board of review comparable sale #1 which sold less proximate in time to the January 1, 2025, assessment date than the other comparables in the record. The Board gives less weight to appellant's comparable sales #1, #3 and #4 due to significantly smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which sold proximate in time to the assessment date at issue and overall are more similar to the

subject in location, age, dwelling size and most features. The comparables sold in August 2024 or June 2025 for prices of \$2,000,000 and \$2,180,000 or \$263.33 and \$282.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,920,315 or \$251.71 per square foot of living area land included, which falls below the two best comparable sales in this record. After considering adjustments to the best comparables sales for differences from the subject, the Board finds 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: \_\_\_\_\_

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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APPELLANT

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COUNTY

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