



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

.APPELLANT: Rene A. Lopez  
DOCKET NO.: 21-01084.001-R-1  
PARCEL NO.: 13-36-306-032

The parties of record before the Property Tax Appeal Board are Rene A. Lopez, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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:** \$39,746  
**IMPR.:** \$107,459  
**TOTAL:** \$147,205

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 2021 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 wood siding exterior construction with 2,102 square feet of living area. The dwelling was constructed in 1893. Features of the home include an unfinished basement, central air conditioning, one fireplace, a 382 square foot garage, an inground swimming pool and a 378 square foot pool house.<sup>1</sup> The property has an approximately 11,330 square foot site and is located in Barrington, Cuba Township, Lake County.

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<sup>1</sup> The Board finds the best description of the subject's garage and pool house were found in the subject's property record card and comments submitted by the board of review, which report the subject's garage measures 382 square feet with an additional 378 square foot pool house attached to the garage. These property details 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 four comparable sales located within 0.19 of a mile from the subject property. The comparables have sites that range in size from 6,470 to 28,670 square feet of land area and are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 1,620 to 2,509 square feet of living area. The dwellings were built from 1878 to 1920 with the oldest comparable having an effective age of 1923. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 576 to 667 square feet of building area. One comparable has a fireplace. The properties sold from June 2020 to June 2021 for prices ranging from \$265,000 to \$500,000 or from \$163.58 to \$203.14 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,205. The subject's assessment reflects a market value of \$442,722 or \$210.62 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.18 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 5,110 to 19,740 square feet of land area and are improved with 1.5-story, 1.75-story or 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,712 to 2,593 square feet of living area. The homes were built from 1855 to 1926 and have effective ages ranging from 1882 to 1963. Four comparables have an unfinished basement and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 308 to 682 square feet of building area. Three homes each have one fireplace. Comparable #2 has an inground swimming pool and comparable #3 has a greenhouse. The properties sold from May 2020 to June 2021 for prices ranging from \$400,000 to \$840,000 or from \$199.28 to \$344.40 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 eight comparable sales for the Board's consideration, as one property was common to both parties. The Board finds that neither of the parties' comparables to be particularly similar to the subject due to differences in age, effective age, design, dwelling size, foundation type and other features. Nevertheless, the Board gives less weight to appellant

comparable #1 along with board of review comparables #1, #2 and #3 which are substantially different from the subject in site size, effective age and/or foundation type.

The Board finds the best evidence of market value to be appellant comparables #2, #3 and #4 as well as board of review comparables #4 and #5, which includes the common property. These properties are similar to the subject in location and design but have varying degrees of similarity to the subject in other features. These best comparables sold from May 2020 to March 2021 for prices ranging from \$265,000 to \$500,000 or from \$163.58 to \$262.85 per square foot of living area, including land. Removing the high and low sales, appellant comparable #4 and board of review comparable #4/appellant comparable #3, results in a tighter value range of \$372,000 and \$450,000 or for \$194.97 and \$262.85 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$442,722 or \$210.62 per square foot of living area, including land, which is bracketed by the two best comparables, with the narrowest range, contained in the record. After considering appropriate adjustments to the comparables for differences from the subject, such as its inground swimming pool and pool house amenities, 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:

September 19, 2023



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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