



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

APPELLANT: James Hollensteiner  
DOCKET NO.: 15-04047.001-R-1  
PARCEL NO.: 13-13-402-022

The parties of record before the Property Tax Appeal Board are James Hollensteiner, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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:** \$63,175  
**IMPR.:** \$168,845  
**TOTAL:** \$232,020

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 2015 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 one-story dwelling with a wood siding exterior that contains 3,061 square feet of living area. The dwelling was constructed in 1971. Features of the home include a basement with 2,225 square feet of finished area, central air conditioning, one fireplace, 3½ bathrooms and an attached garage with 685 square feet of building area. The property has a 256,952 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings with wood siding exteriors that range in size from 2,662 to 2,873 square feet of living area. The dwellings were constructed in 1967 and 1972. Each comparable has central air conditioning, one fireplace and a basement with two

having finished areas of 840 and 1,100 square feet, respectively. One comparable has an attached garage with 576 square feet of building area. The appellant's comparables have improvement assessments ranging from \$92,260 to \$104,183 or from \$34.16 to \$37.84 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$110,461 or \$36.09 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$232,020. The subject property has an improvement assessment of \$168,845 or \$55.16 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings of wood siding or cedar exterior construction that ranged in size from 1,897 to 3,184 square feet of living area.<sup>1</sup> The dwellings were constructed from 1949 to 1976. Three comparables have basements with finished area ranging in size from 942 to 2,600 square feet. Each comparable has central air conditioning and from one to three fireplaces. Four comparables have either an attached or detached garage ranging in size from 572 to 952 square feet of building area. These properties have improvement assessments ranging from \$99,548 to \$208,650 or from \$41.22 to \$73.20 per square foot of living area.

In rebuttal the board of review asserted appellant's comparable #1 had 60% less basement area than the subject dwelling and the basement was unfinished while the subject has finished basement area. The board of review also noted comparable #1 had 15.9% less garage area than the subject property. The board of review stated that appellant's comparable #2 had 62.2% less finished basement area than the subject and had no garage. The board of review also stated that appellant's comparable #3 has 50.5% less finished basement area than the subject dwelling and has no garage.

The board of review requested the assessment be sustained.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 comparables submitted by the parties to support their respective positions. The Board gave less weight to board of review comparable #1 due to differences from the subject in age. The Board gave less weight to board of review comparables #2, #4 and #6 due to differences from the subject in dwelling size. The four remaining comparables were most similar to the subject dwelling in age and size but had features that varied from the subject dwelling. These properties had improvement assessments that ranged from \$34.16 to \$65.53 per

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<sup>1</sup> The board of review grid analysis contained six comparables, however, comparable #3 and #5 were duplicates.

square foot of living area, with only board of review comparable #3 having a greater improvement assessment than the subject dwelling. The Board finds that an upward adjustment to appellant's comparable #1 would be appropriate for a smaller unfinished basement; an upward adjustment would be required for appellant's comparable #2 for the smaller finished basement area and lack of a garage; an upward adjustment would be required for appellant's comparable #3 for the smaller finished basement area and lack of a garage; and a downward adjustment for board of review comparable #3 would be appropriate for its larger finished basement area and two additional fireplaces. After considering the adjustments to the best comparables for differences from the subject property, the Board finds the subject's improvement assessment of \$55.16 per square foot of living area, which is within the range established by the best comparables, is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.



Chairman



Member



Acting 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:

August 18, 2017



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 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 the subsequent year 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.

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.