



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

APPELLANT: Warren Habib  
DOCKET NO.: 15-04288.001-R-1  
PARCEL NO.: 13-23-208-009

The parties of record before the Property Tax Appeal Board are Warren Habib, 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:** \$65,398  
**IMPR.:** \$193,221  
**TOTAL:** \$258,619

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 two-story dwelling of wood siding exterior construction with 4,118 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement that is partially finished, central air conditioning, three fireplaces, an attached garage with 721 square feet of building area, a 192 square foot shed and an 800 square foot in-ground swimming pool. The property has a 127,195 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 two-story dwellings of stone, brick or wood siding exterior construction that ranged in size from 3,940 to 4,406 square feet of living area. The dwellings were constructed from 1994 to 1999. Each comparable has as basement that is partially finished,

central air conditioning, one or two fireplaces and an attached garage ranging in size from 850 to 1,064 square feet of building area. The comparables are located from .77 of a mile to 1.03 miles from the subject property and have the same assessment neighborhood as the subject property. The comparables have improvement assessments ranging from \$169,642 to \$183,945 or from \$41.46 to \$43.06 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$173,326 or \$42.09 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 \$258,619. The subject property has an improvement assessment of \$193,221 or \$46.92 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with comparable #4 being the same property as appellant's comparable #2. The comparables were improved with two-story dwellings of brick and stone construction that range in size from 3,864 to 4,302 square feet of living area. The dwellings were constructed from 1994 to 2005. Each comparable has a basement with three being partially finished, central air conditioning, two or three fireplaces and a garage ranging in size from 744 to 1,127 square feet of building area. The comparables are located from .502 of a mile to 1.032 miles from the subject and have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$178,027 to \$211,829 or from \$41.46 to \$49.86 per square foot of living area.

The board of review also asserted the subject dwelling was remodeled in 2010. It also noted the subject property has an in-ground swimming pool, hot tub and 192 square foot shed. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellant 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 six comparables submitted by the parties to support their respective positions. The comparables were similar to the subject in location as each was located in the same assessment neighborhood as the subject property. The comparables were also similar to the subject in relative age, style and size. These properties also have similar features as the subject property with the exception none have an in-ground swimming pool, hot tub and 192 square foot shed as the subject property has. The comparables submitted by the parties have improvement assessments ranging from \$169,642 to \$211,829 or from \$41.46 to \$49.86 per square foot of living area. The subject's improvement assessment of \$193,221 or \$46.92 per square foot of living area falls within the range established by the comparables in this record, which is well support considering the additional features the subject dwelling has.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: September 22, 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 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Warren Habib, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085