



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

APPELLANT: Evan Harris Trustee  
DOCKET NO.: 16-02490.001-R-1  
PARCEL NO.: 13-25-101-015

The parties of record before the Property Tax Appeal Board are Evan Harris Trustee, 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:** \$109,154  
**IMPR.:** \$0  
**TOTAL:** \$109,154

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 2016 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 vacant parcel consists of 335,934 square feet or 7.71-acres which is improved with a pond. The property is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a brief and information on three equity comparables. The appellant contends that the subject property is "over assessed by 38%" and argued that 4.66-acres of the subject parcel consists of wetlands which are unbuildable and unsuitable. As such, the appellant contends the subject's assessment should be reduced to reflect the buildable portion of the parcel.

The appellant completed the Section V grid analysis of the Residential Appeal petition reporting three properties which are each described as being adjacent to the subject parcel (an aerial photograph was also provided depicting the proximity). The comparables are described as

ranging in size from approximately 182,891 to 205,908 square feet or from 4.23 to 4.835-acres of land area. The comparables have land assessments ranging from \$70,746 to 74,902 or of \$0.35 or \$0.41 per square foot of land area. Based on this evidence and argument, the appellant requested a total assessment of \$70,000 or \$0.21 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal."<sup>1</sup> As part of the appeal, the appellant provided a copy of the Final Decision issued by the Lake County Board of Review disclosing the total 2016 assessment for the subject of \$109,154 or \$0.32 per square foot of land area.

In response to the appellant's evidence, the board of review reiterated the three comparables and reported that comparables #1 and #2 were each improved with dwellings and only comparable #1 has a pond feature, like the subject.

In support of its contention of the correct assessment, the board of review through the Cuba Township Assessor's Office submitted information on four equity comparables along with property record cards. Board of review comparable #2 is the same property as appellant's comparable #1. The comparables are located in Barrington and within .43 of a mile from the subject. The comparable parcels are each improved with a dwelling and feature a pond amenity. The comparable parcels range in size from 205,908 to 233,351 square feet of land area. The parcels have land assessments ranging from \$71,334 to \$80,841 or of \$0.35 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

### **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 parties submitted a total of six suggested equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as each of these parcels lack a pond amenity which is a feature of the subject parcel.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables, where there is one common property. These four comparables are each smaller than the subject parcel but are improved with pond amenities and located in close proximity to the subject. These comparables had land assessments of \$0.35 per square foot of

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<sup>1</sup> The "Board of Review Notes on Appeal" erroneously reported the subject's 2016 assessment prior to final action by the board of review.

land area. The subject's land assessment of \$0.32 per square foot of land area falls below the range established by the best comparables in this record and appears logical given that the subject is larger than the comparables when considering the principle of the economies of scale. 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(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: July 21, 2020



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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COUNTY

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