



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

APPELLANT: Robert & Sonia Beranich  
DOCKET NO.: 16-02498.001-R-1  
PARCEL NO.: 13-23-211-003

The parties of record before the Property Tax Appeal Board are Robert and Sonia Beranich, the appellants; 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:** \$1,089  
**IMPR.:** \$0  
**TOTAL:** \$1,089

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 property consists of a vacant site with 6,684 square feet of land area located in Barrington, Cuba Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that range in size from 6,542 to 127,195 square feet of land area. The comparables have land assessments ranging from \$165 to \$69,727 or from \$.025 to \$.568 per square foot of land area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$615 or approximately \$.09 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,809 or approximately \$.27 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on

four equity comparables with sites ranging in size from 6,664 to 15,039 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located within .232 miles from the subject property. The land assessments ranged from \$4,810 to \$10,854 or approximately \$.72 per square foot of land area. Two of the comparables were improved with single family dwellings. The grid analysis provided by the board of review stated subject property was valued in error as excess land and should be assessed at \$.72 per square foot of land area. The subject's property record card described the land type as residential excess land. The board of review submission also included a table of the land value break points used to establish land assessments.

In rebuttal the board of review provided a grid analysis of the appellant's comparables which disclosed that two of the comparables were improved with dwellings and comparable #4 is described as being an unbuildable lot as noted on a copy of the property record card submitted by the board of review.

The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellants' comparable #2 and the comparables provided by the board of review. These properties have sites most similar in size to the subject property, each with a land assessment of approximately \$.35 or \$.72 per square foot of land area. The subject's assessment is approximately \$.27 per square foot of land area, which is below that of the best comparables in the record. Less weight is given the appellants' comparables #1 and #3 due to differences from the subject parcel in size and less weight is given appellants' comparable #4 because it is unbuildable, unlike the subject parcel. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject land 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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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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