



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

APPELLANT: Sam Cecola  
DOCKET NO.: 16-02671.001-R-1  
PARCEL NO.: 13-21-400-002

The parties of record before the Property Tax Appeal Board are Sam Cecola, the appellant, by attorney Nora Devine, of Steven B. Pearlman & Associates 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:** \$76,359  
**IMPR.:** \$100,337  
**TOTAL:** \$176,696

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 property is improved with a one-story dwelling of frame exterior construction with 2,468 square feet of living area situated on a 220,414 square foot site. The dwelling was constructed in 1956 with additions and/or renovations made in 1967. Features of the dwelling include a partial basement with a finished area, central air conditioning, two fireplaces, and a garage with 744 square feet of building area. The subject property also features a detached garage with 400 square feet of building area, two barns with 576 and 364 square feet of building area and a pool measuring 1,425 square feet in size.<sup>1</sup> The property is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three assessment comparables located from 1.4 to 3 miles from the subject. The comparables are

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<sup>1</sup> Some of the description information pertaining to the subject was provided by the board of review.

improved with one-story single family dwellings of frame or brick exterior construction ranging in size from 2,419 to 2,558 square feet of living area. The dwellings were constructed from 1957 to 1964. The comparables feature full or partial unfinished basements, one or two fireplaces and attached or detached garages ranging in size from 504 to 828 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$65,047 to \$83,842 or from \$25.43 to \$34.66 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$75,200 or \$30.47 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 \$176,696. The subject property has an improvement assessment of \$100,337 or \$40.66 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 located within 1.551 miles from the subject. The comparables are improved with one-story single family dwellings of brick exterior construction that were constructed from 1953 to 1968 and range in size from 2,166 to 2,867 square feet of living area. The comparables feature partially finished basements, central air conditioning, one or two fireplaces, and garages ranging in size from 432 to 1,084 square feet of building area. Comparables #2 and #4 have one or two barns that range in size from 900 to 1,280 square feet of building area. Comparable #3 has an additional 600 square foot detached garage. The comparables have improvement assessments ranging from \$76,162 to \$92,184 or from \$32.15 to \$39.30 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

The appellant submitted a rebuttal to the board of review's reply in which he argued that each of the four comparables submitted by the board of review has an improvement assessment (as well as assessment per square foot of living area) lower than that of the subject's and, consequently, a reduction to the subject's improvement assessment is warranted based on equity. Moreover, the appellant argued in his rebuttal that the board of review comparable dwellings are constructed with brick exterior, and thus superior in comparison to the subject dwelling which is constructed with wood exterior.

### **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 seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their inferior unfinished basements and lack of barns when compared to the subject property.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables are more similar when compared to the subject property in

location, dwelling size, design, age, and most features. Although these comparables lack a pool and comparable #1 lacks barn(s), comparables #2, #3, and #4 have either a barn or a detached garage, like the subject. The comparables have improvement assessments ranging from \$76,162 to \$92,184, or from \$32.15 to \$35.16 per square foot of living area. The subject's improvement assessment of \$100,337, or \$40.66 per square foot of living area falls slightly above the range established by the most similar comparables in this record.

The Board gave little weight to appellant's argument on rebuttal that the board of review comparables "... are made of superior exterior construction" because there is no evidence in the record to support the appellant's argument.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's slightly higher improvement assessment is justified given the subject's superior features. 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.

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 taxation 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 appears to exist on the basis of the evidence.

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: December 18, 2018



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

Sam Cecola, by attorney:  
Nora Devine  
Steven B. Pearlman & Associates  
350 West Hubbard Street  
Suite 630  
Chicago, IL 60654

COUNTY

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