



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

APPELLANT: Barbara Smith  
DOCKET NO.: 16-04270.001-R-1  
PARCEL NO.: 13-24-202-008

The parties of record before the Property Tax Appeal Board are Barbara Smith, 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:** \$61,308  
**IMPR.:** \$200,646  
**TOTAL:** \$261,954

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 consists of a part two-story and part one-story dwelling of frame exterior construction with 4,888 square feet of living area. The dwelling was constructed in 1966. Features of the home include an unfinished basement, central air conditioning, three fireplaces, a 1,092 square foot attached garage, 1,673 square foot wood deck, 196 square foot enclosed frame porch and inground swimming pool. The property has a 67,954 square foot site and is located in North 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 .21 of a mile to 2.01 miles from the subject. The comparables are improved with two-story dwellings of brick or stone exterior construction ranging in size from 4,142 to 5,487 square feet of living area. The dwellings were constructed in

1961 or 1977. The comparables have basements, two of which have finished areas. Each comparable has central air conditioning and one or four fireplaces. Two comparables have attached garages that contain 600 or 814 square feet of building area and inground swimming pools. The comparables have improvement assessments ranging from \$138,339 to \$212,988 or from \$33.40 to \$38.82 per square foot of living area. Based on this evidence, the appellant requested a reduction of the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,954. The subject property has an improvement assessment of \$200,646 or \$41.05 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located from .068 to .315 of a mile from the subject. The comparables are improved with 1.5-story and 2-story dwellings of frame or brick exterior construction ranging in size from 4,756 to 5,097 square feet of living area. The dwellings were constructed from 1970 to 1975. The comparables have basements, two of which have finished areas. Features of each comparable include central air conditioning, two to five fireplaces, and a garage ranging in size from 942 to 1,222 square feet of building area. One comparable has an inground swimming pool. The comparables have improvement assessments ranging from \$162,664 to \$236,383 or \$34.20 to \$46.38 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

In rebuttal, the appellant argued board of review comparables #1 and #2 have an additional bathroom and comparable #3 has three additional bathrooms when compared to the subject. Furthermore, the appellant indicated comparables #2 and #3 have superior finished basements and one or two additional fireplaces when compared to the subject.

### **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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2 and #3 along with board of review comparables #2 and #3 due to their superior finished basements when compared to the subject. Furthermore, two of the comparables were located over 1.45 miles from the subject property and one comparable did not have a garage.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparable #1. These comparables are more similar in location, design, age and features when compared to the subject. These comparables had improvement assessments of

\$138,339 and \$189,661 or \$33.40 and \$39.38 per square foot of living area. The subject has an improvement assessment of \$200,646 or \$41.05 per square foot of living area, which falls above the most similar comparables in this record. However, the subject's improvement assessment appears justified given the subject's superior features including inground swimming pool and larger garage size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment 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.

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 appears to exist on the basis of the evidence presented.

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: March 19, 2019



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

Barbara Smith, 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  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085