



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

APPELLANT: Jack & Deborah Pickup
DOCKET NO.: 16-04903.001-R-1
PARCEL NO.: 13-36-305-017

The parties of record before the Property Tax Appeal Board are Jack and Deborah Pickup, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$32,754
IMPR.: \$131,065
TOTAL: \$163,819

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 two-story dwelling with a wood siding exterior containing 2,383 square feet of living area. The dwelling was constructed in 1932. Features of the property include an unfinished basement, central air conditioning, and a detached garage with 324 square feet of building area. The property has a 8,661 square foot site and is 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 ten equity comparables improved with two-story dwellings that range in size from 1,801 to 2,682 square feet of living area. The homes were built from 1918 to 1950. Each comparable is described as having a basement. These properties have improvement assessments ranging from \$71,800 to \$131,490 or from \$36.11 to \$53.49 per

square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$86,049 or \$36.11 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 \$179,526. The subject property has an improvement assessment of \$146,772 or \$61.59 per square foot of living area. In its analysis the board of review described the subject as having an effective age of 1967 based on a 645 square foot addition that was added in 2011.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one part 1.5-story and part 1-story dwelling, one 1.75-story dwelling and two 2-story dwellings that range in size from 1,939 to 2,495 square feet of living area. The dwellings were constructed from 1900 to 1930 and are described as having effective ages from 1928 to 1954 based on various additions made to the homes. Each property has an unfinished basement, central air conditioning and a garage ranging in size from 360 to 637 square feet of building area. One comparable has a fireplace. These properties have improvement assessments ranging from \$108,155 to \$124,752 or from \$48.20 to \$61.76 per square foot of living area. The board of review requested the assessment be sustained.

The appellants' counsel submitted rebuttal comments asserting that board of review comparables #1 and #4 are not comparable to the subject due to differences in style.

Conclusion of Law

The taxpayers 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 evidence in the record supports a reduction to the subject's assessment.

Initially, the Board gives less weight to the appellants' analysis as the evidence they provided did not include information about features or amenities the dwellings have other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable.

In total the record contains 14 comparables submitted by the parties with improvement assessments ranging from \$36.11 to \$61.76 per square foot of living area. Only one comparable, board of review comparable #4, has an improvement assessment above the subject property on a square foot basis and this property differed slightly from the subject in style and was slightly smaller. The remaining comparables have improvement assessments ranging from \$36.11 to \$55.72 per square foot of living area. The subject's improvement assessment of \$61.59 per square foot of living area is above this range. After considering the comparables provided by the

parties and giving more emphasis to those comparables provided by the board of review because of the more complete descriptive data, which was supported by copies of their property record cards, the Board finds a reduction in the subject's assessment is 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: January 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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