



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

APPELLANT: Robert & Sonia Beranich  
DOCKET NO.: 17-00861.001-R-2 through 17-00861.004-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert & 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:

| DOCKET NO        | PARCEL NUMBER | LAND   | IMPRVMT | TOTAL    |
|------------------|---------------|--------|---------|----------|
| 17-00861.001-R-2 | 13-23-211-001 | 24,945 | 0       | \$24,945 |
| 17-00861.002-R-2 | 13-23-211-002 | 5,012  | 81,923  | \$86,935 |
| 17-00861.003-R-2 | 13-23-211-003 | 1,880  | 0       | \$1,880  |
| 17-00861.004-R-2 | 13-23-211-004 | 5,014  | 0       | \$5,014  |

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 2017 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 four contiguous parcels. Parcel number 13-23-211-001 (parcel 1) is a vacant lot with 33,259 square feet of land area; parcel number 13-23-211-002 (parcel 2) consists of a 6,683-square foot lot which is improved with a one-story wood-sided dwelling with 2,256 square feet of living area that was built in 1979;<sup>1</sup> parcel number 13-23-211-003 (parcel 3) consists of a vacant lot containing 6,683 square feet of land area; and parcel number 13-23-211-004 (parcel 4) consist of a vacant lot containing 6,685 square feet of land area. The subject property is zoned R-3 (Single Family Residential) and is located in North Barrington, Cuba Township, Lake County.

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<sup>1</sup> The descriptive information of the subject's improvement was drawn from the subject's property record card submitted by the board of review.

The appellants contend assessment inequity as the basis of the appeal challenging the land assessments as to three of the four parcels; no dispute was raised concerning the assessments of parcel 3 and the improvement situated on parcel 2. The appellants submitted a separate appeal form for each of the four parcels.

In support of this inequity argument, the appellants submitted a grid analysis with very limited information on four land comparables. The same land comparables were used for each parcel.<sup>2</sup> Appellants' comparable #4 is the same property as subject parcel 3. Two comparables (including parcel 3) are located within the same assessment neighborhood as the subject, and zoned R-3 (Single Family Residential), the same as the subject; two comparables have an "RE" (Rural Estate) zoning classification. The comparables range in size from 6,683 to 143,314 square feet of land area and have land assessments ranging from \$1,880 to \$49,721 or from \$.28 to \$.36 per square foot of land area. Based on this evidence, the appellants requested a reduction in the land assessments for parcels 1, 2 and 4 to \$.28 per square foot of land area.

The board of review submitted a separate "Board of Review Notes on Appeal" for each parcel disclosing the subject's land assessments for parcel 1 of \$24,945 or \$.75 per square foot of land area; parcel 2 land assessment of \$5,012 or \$.75 per square foot of land area; parcel 3 land assessment of \$1,880 or \$.28 per square foot of land area; and parcel 4 land assessment of \$5,014 or \$.75 per square foot of land area. In support of the parcel's assessments, the board of review submitted four grid analyses each containing eight equity comparables. The same comparables were used for each parcel. The properties are located from .045 to .206 of a mile from the subject property; seven properties are located in the same assessment neighborhood as assigned by the local assessor to the subject property and in the same zoning designation as the subject property. The lots range in size from 26,476 to 62,391 square feet of land area and have land assessments ranging from \$19,859 to \$49,593 or either \$.75 or \$.79 per square foot of land area.

In addition, the board of review submitted a narrative brief contending that appellants' comparables #1 and #2 are dissimilar in assessment neighborhood and zoning classification from the subject parcels; board of review also argued that appellants' comparables #3 and #4, although located in the same assessment neighborhood as the subject parcels, were misclassified as having inferior zoning classification as depicted on the subject's property record card, and this error would be corrected for the quadrennial beginning with 2019 tax year. In addition, the board of review submitted zoning maps depicting the location and zoning designations of the subject property and the parties' comparables. The board of review contended that the subject parcels' land assessments are the same on a per square foot of land area basis as that of comparable parcels in the same zoning designation, with the exception of parcel 3, which was erroneously misclassified. The board of review also submitted property record cards for the subject property and each of the parties' land comparables.

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<sup>2</sup> Although the appellants did not contest the assessment for parcel 3, they submitted a separate appeal form for parcel 3 including a grid analysis. Some of the information regarding the appellants' comparables was gleaned from the property record cards submitted by the board of review.

Based on this evidence and argument, the board of review requested confirmation of the subject parcels' land assessments.

### **Conclusion of Law**

The taxpayers contend assessment inequity with regard to land assessments of parcels 1, 2 and 4 as the basis of the appeal. When a taxpayer objects to an assessment on the basis of lack of uniformity, the taxpayer bears the burden of proving the disparity of assessments 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden of proof and no reduction in the subject's assessment is warranted on the grounds of lack of uniformity.

The parties submitted a total of twelve land assessment comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables #1 and #2, along with board of review comparable #6 based on these properties being in different assessment neighborhoods and zoning classifications than the subject property. The Board also gave less weight to appellants' comparables #3 and #4 due to these properties being misclassified in terms of their zoning designations as reflected on their property record cards, and the appellants did not dispute this misclassification with any rebuttal filing.

The Board finds the best evidence of land assessment equity to be the remaining seven land comparables submitted by board of review. These comparables were each located in the same assessment neighborhood code as assigned to the subject property by the local assessor, and each had the same R-3 zoning classification as the subject. These most similar comparables each had land assessments of \$.75 per square foot of land area which is identical to the subject's land assessment of \$.75 per square foot of land area for parcels 1, 2 and 4. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's parcels 1, 2 and 4 were inequitably assessed and, therefore, no reduction in the subject's land 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: May 26, 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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