



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

APPELLANT: Kathy Kaleta
DOCKET NO.: 17-00887.001-R-1
PARCEL NO.: 13-01-300-034

The parties of record before the Property Tax Appeal Board are Kathy Kaleta, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin PC 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 **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: \$48,610
IMPR.: \$151,326
TOTAL: \$199,936

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 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 a two-story, wood-sided, single-family dwelling with 3,603 square feet of living area. The dwelling was constructed in 1985 and features a 1,309-square foot unfinished basement, central air-conditioning, three fireplaces and a 768-square foot garage. The dwelling is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables located within close proximity to the subject. The comparables consist of two-story brick or wood-sided single-family dwellings built from 1980 to 1993. The dwellings range in size from 3,424 to 4,181 square feet of living area. Each of the dwellings has a basement, two of which have finished area, central air-conditioning, one to four fireplaces, and a garage containing 685 to 867 square feet of building area. Two of the comparables have inground swimming pools. The comparables have

improvement assessments ranging from \$127,434 to \$166,685 or from \$35.94 to \$46.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in 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 \$215,103. The subject property has an improvement assessment of \$166,493 or \$46.21 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables. The comparables are located within close proximity to the subject. They consist of two-story single-family dwellings of varied exterior finish built from 1978 to 1989. The dwellings range in size from 3,069 to 4,095 square feet of living area. One comparable has a concrete slab foundation. Seven of the comparables each have a basement, two of which have finished area. The comparables have central air-conditioning, one to three fireplaces, and a garage containing 704 to 1,026 square feet of building area. One comparable has an inground swimming pool and one comparable has a 466-square foot solarium. The comparables have improvement assessments ranging from \$133,772 to \$201,249 or from \$43.59 to \$51.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented data on fifteen suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparables #3, #5, #6 and #7 as comparables #3 and #7 have finished basements, comparable #6 has a much larger basement, and comparables #3 and #5 have inground swimming pools, all dissimilar when compared to the subject. The Board gave less weight to the board of review's comparables which differ from the subject in basement size and/or finish, foundation type, style, dwelling size and/or garage size. Further, comparable #2 has an inground swimming pool and comparable #6 has a solarium, all dissimilar when compared to the subject.

The Board finds appellant's comparables #1, #2 and #4 are the most similar comparables to the subject submitted for the Board's consideration. These comparables were similar to the subject in age, design, location, size, and most features and had improvement assessments ranging from \$35.94 to \$44.26 per square foot of living area. As the subject's improvement assessment of \$46.21 per square foot of living area falls above the range established by the best comparables in this record, the Board finds the appellant has proven that 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: June 16, 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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