



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

APPELLANT: Sam Cecola  
DOCKET NO.: 17-01365.001-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:** \$79,352  
**IMPR.:** \$92,550  
**TOTAL:** \$171,902

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 is improved with a one-story dwelling with a wood siding exterior containing 2,468 square feet of living area. The dwelling was constructed in 1956 with an addition in 1980. Features of the home include a partial basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 744 square feet of building area. Other features include a detached garage with 400 square feet of building area, a flat barn with 576 square feet of building area, a smaller barn with 364 square feet of building area and an in-ground swimming pool. The property has a 220,414 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings with wood siding or brick exteriors that range in

size from 2,419 to 2,868 square feet of living area. The dwellings were built from 1957 to 1964. Each home has a basement with one having finished area, two comparables have central air conditioning, each comparable has one or two garages and each property has an attached or detached garage ranging in size from 504 to 828 square feet of building area. These comparables have improvement assessments ranging from \$67,597 to \$87,129 or from \$26.43 to \$32.55 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$75,076 or \$30.42 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 \$171,902. The subject property has an improvement assessment of \$92,550 or \$37.50 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 improved with one-story dwellings with wood siding or brick exteriors that range in size from 2,166 to 2,772 square feet of living area. The dwellings were built from 1952 to 1960. Each home has a basement with three having finished area, central air conditioning, from one to three fireplaces and attached or detached garages ranging in size from 484 to 800 square feet of building area. Board of review comparable #1 has an in-ground swimming pool, comparable #2 has an additional detached garage with 600 square feet of building area and comparable #4 has a shed with 312 square feet of building area along with a 1,620 square foot pole building. These properties have improvement assessments ranging from \$79,148 to \$100,814 or from \$35.72 to \$44.65 per square foot of living area. Board of review comparable #3 is also the appellant's comparable #3. The board of review requested the assessment be confirmed.

### **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 seven equity comparables for the Board's consideration with one being similar. Each comparable is relatively like the subject dwelling in style and size. The Board finds, however, the subject property had an addition in 1980, which should result in a superior effective age relative to these properties. Additionally, the subject property is superior to the comparables with additional features including an in-ground pool, two barns with a combined building area of 940 square feet, and an additional detached garage with 400 square feet of building area. The comparables have improvement assessments that range from \$26.43 to \$44.65 per square foot of living area. The subject's improvement assessment of \$37.50 per square foot of living area falls within the range established by the comparables in this record and well supported considering the subject dwelling's superior effective age as well as superior features relative to these properties. 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.

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: April 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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