



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

APPELLANT: Thomas & Barbara Rowan, Trustees
DOCKET NO.: 17-01841.001-R-1
PARCEL NO.: 13-26-102-008

The parties of record before the Property Tax Appeal Board are Thomas & Barbara Rowan, Trustees, the appellants, by attorney Thomas A. O'Donnell, Jr. of O'Donnell Law Offices, Ltd. in Barrington; 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: \$65,544
IMPR.: \$145,342
TOTAL: \$210,886

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 a two-story dwelling of brick exterior construction with 3,849 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, a 759 square foot attached garage, a 672 square foot detached garage, a 280 square foot shed and an 84 square foot green house.¹ The property has a 209,741 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support

¹ The appellants' grid analyses and the board or review's grid analysis were devoid of some pertinent descriptive data for the subject and the appellants' comparables. Additional descriptive details were drawn from the property records provided by the board of review.

of the overvaluation claim, the appellants submitted a grid analysis of three comparable sales located within .81 of a mile of the subject property. The comparables have sites ranging in size from 87,120 to 213,275 square feet of land area.² The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,951 to 3,762 square feet of living area that were built from 1929 to 1975. The comparables each feature a partial basement finished area, central air conditioning, one or two fireplaces and one or two garages ranging in size from 400 to 700 square feet of building area. In addition, one comparable has a 900 square foot pole barn, one comparable has a 527 square foot flat barn and two comparables each have an 800 square foot inground swimming pool. The comparables sold from March 2016 to December 2017 for prices ranging from \$420,000 to \$495,000 or from \$131.58 to \$146.46 per square foot of living area including land.

In support of the assessment inequity claim, the appellants submitted a grid analysis of three equity comparables located within .61 of a mile of the subject property. The comparables have sites ranging in size from 197,327 to 215,418 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,858 to 5,478 square feet of living area. The dwellings were built from 1975 to 2012. Each comparable features a basement with one having finished area, central air conditioning, two or three fireplaces and one or two garages ranging in size from 520 to 894 square feet of building area. In addition, one comparable has an 800 square foot inground swimming pool and a 900 square foot pole building. The comparables have improvement assessments ranging from \$90,908 to \$165,265 or from \$28.53 to \$30.17 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,886. The subject's assessment reflects a market value of \$636,157 or \$165.28 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$145,342 or \$37.76 per square foot of living area.

In response to the appeal, the board of review argued the appellants' comparables were older significantly larger dwellings when compared to the subject.

In support of the subject's assessment, the board of review submitted an analysis of four comparable properties located between .69 of a mile and 1.39 miles from the subject property. The comparables have sites ranging in size from 79,453 to 488,308 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 3,949 to 4,502 square feet of living area that were built from 1988 to 2001. The comparables each feature a basement with finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 636 to 950 square feet of building area. In addition, one comparable has a 1,200 square foot flat barn. The comparables sold from September 2015 to

² The appellants reported the site size of the appellants' comparable #3 as 260,924 square feet of land area, while the board of review reported the appellants' comparable #3 site size consisted of 87,120 square feet of land area. The Board finds the best evidence of the site size was located in the property record card.

September 2017 for prices ranging from \$705,000 to \$925,000 or from \$156.60 to \$210.99 per square foot of living area, including land. The comparables have improvement assessments ranging from \$150,736 to \$166,193 or from \$33.69 to \$39.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, counsel for the appellants critiqued the evidence submitted by the board of review. Counsel argued that the appellants' comparables may vary in age slightly, but they appear to "have been renovated to keep them up to date." The appellants' counsel asserted that if the board of review is going to point out the appellants' comparables as being no more than 20 years older than the subject, surely having completely different lot sizes and twice the number of full bathrooms, like the board of review comparables have, should also be considered.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants which have dwellings that are 15 to 61 years older than the subject. The Board also gave less weight to comparables #2 and #4 submitted by the board of review as comparable #2 has a significantly large site when compared to the subject and comparable #4 is located 1.392 miles away from the subject. The Board finds the remaining two comparables submitted by the board of review, while having varying degrees of similarity to the subject, were the more similar comparable sales submitted in the record. These comparables sold in September 2015 and September 2017 for prices of \$705,000 and \$780,000 or \$156.60 and \$194.56 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$636,157 or \$165.28 per square foot of living area including land, which is supported by the most similar comparable sales contained in the record. After considering necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative 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 appellants failed to meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to differences in age and/or

dwelling size when compared to the subject. The Board also gave less weight to comparables #1 and #4 submitted by the board of review as comparable #1 is larger in dwelling size and has a 1,200 square foot flat barn unlike the subject and comparable #4 is located 1.392 miles away from the subject. The Board finds the two remaining comparables submitted by the board of review have varying degrees of similarity to the subject but are the best comparables submitted for the Board's consideration. They have improvement assessments of \$37.60 and \$37.91 per square foot of living area. The subject property has an improvement assessment of \$37.76 per square foot of living area, which is supported by the most similar assessment comparables contained in the record on a per square foot basis. After considering necessary adjustments to the comparables for any differences, such as finished basement area, amenities and garages, when compared to the subject, the Board finds the subject's improvement assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

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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