



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

APPELLANT: Richard & Marie Troy  
DOCKET NO.: 17-02707.001-R-1  
PARCEL NO.: 14-31-404-019

The parties of record before the Property Tax Appeal Board are Richard & Marie Troy, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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:** \$52,459  
**IMPR.:** \$132,961  
**TOTAL:** \$185,420

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 one-story dwelling of wood siding exterior construction with 2,535 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an 866 square foot garage. The property has an 18,439 square foot site and is located in Barrington, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of the inequity argument, the appellants submitted three assessment comparables located within .68 of a mile from the subject property. The comparables consist of one-story dwellings of brick exterior construction ranging in size from 2,753 to 2,987 square feet of living area. The dwellings were constructed in either 1966 or 1971. Each comparable features an unfinished partial basement, central air conditioning, one fireplace and an

attached garage ranging in size from 462 to 484 square feet of building area. The comparables have improvement assessments ranging from \$112,966 or \$133,393 or from \$41.03 to \$44.88 per square foot of living area. Based on this evidence, the appellants 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 \$195,994. The subject property has an improvement assessment of \$143,535 or \$56.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted eight equity comparables located within .134 of a mile from the subject property. The comparables consist of one, one-story dwelling and seven, two-story dwellings of brick or wood siding exterior construction ranging in size from 2,291 to 2,826 square feet of living area. The dwellings were constructed from 1968 to 1972. Each comparable features an unfinished full or partial basement, central air conditioning, one fireplace and a garage ranging in size from 252 to 616 square feet of building area. The comparables have improvement assessments ranging from \$113,289 to \$148,206 or from \$49.45 to \$53.79 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 appellants 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eleven equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in design, basement size, garage size and number of fireplaces. However, the Board gave less weight to board of review comparables #1, #2 and #4 through #8 due to their dissimilar two-story designs when compared to the subject's one-story design.

The Board finds the appellants' three comparables and board of review comparable #3 are similar to the subject in location, dwelling size, design and age, although they are inferior to the subject in basement size, garage size and number of fireplaces. These four comparables have improvement assessments ranging from \$41.03 to \$49.45 per square foot of living area. The subject property has an improvement assessment of \$56.62 per square foot of living area, which is greater than the more similar comparables in this record. The Board finds the subject's superior basement size, superior garage size and its additional fireplace justifies a higher improvement assessment. However, after considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment was inequitably assessed by clear and convincing evidence and 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Richard & Marie Troy, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085