



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Stephen Barlock  
DOCKET NO.: 18-01145.001-R-1  
PARCEL NO.: 14-03-305-004

The parties of record before the Property Tax Appeal Board are Stephen Barlock, the appellant; 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:

<b>LAND:</b>	\$36,177
<b>IMPR.:</b>	\$139,622
<b>TOTAL:</b>	\$175,799

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 2018 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 2.0-story dwelling of wood siding exterior construction with 3,111 square feet of living area. The dwelling was constructed in 1997. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a 726 square foot garage.<sup>1</sup> The property has a 46,883 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 2.0-story dwellings of brick or wood siding exterior construction that range in size from 2,730 to 3,548 square feet of living area. The homes were built in 1989

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<sup>1</sup> Basement finished area for the subject property was disclosed in the Multiple Listing Service sheet for the subject's January 2018 sale which was submitted by the board of review.

or 1994. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 625 to 1,046 square feet of building area.<sup>2</sup> The comparables have improvement assessments ranging from \$116,992 to \$133,037 or from \$37.50 to \$42.85 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$127,722 or \$41.05 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 \$175,799. The subject property has an improvement assessment of \$139,622 or \$44.88 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and eight equity comparables located in the same neighborhood code as the subject. The comparables are improved with a 1.5-story and seven, 2.0-story dwellings of brick or wood siding exterior construction that range in size from 2,905 to 3,213 square feet of living area. The homes were built from 1984 to 1998. Each comparable has a basement, two with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 529 to 1,088 square feet of building area. Comparables #3, #4 and #5 each feature inground swimming pools.<sup>3</sup> The comparables have improvement assessments ranging from \$130,565 to \$151,037 or from \$44.26 to \$47.01 per square foot of living area.

The board of review also submitted the PTAX-203 Real Estate Transfer Declaration and Multiple Listing Service (MLS) sheet supporting the January 2018 purchase of the subject property for \$600,000. The MLS sheet described the subject as having a full walk-out basement with finished area including a kitchen/bar, theater room and full bathroom. Based on this evidence, the board of review requested the subject's 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 12 comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 which have a dissimilar dwelling size compared to the subject. The Board gave less weight to the board of review's comparable #1 which differs

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<sup>2</sup> Basement finished area for the comparables was disclosed in the sketches of the properties submitted by the appellant.

<sup>3</sup> Some details regarding features of the comparable sales were corrected or supplemented by the property record cards submitted by the board of review.

in design compared to the subject and to comparables #3, #4 and #5 which have inground swimming pools that the subject's improvements lack.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #2, #6, #7 and #8 which are similar to the subject in location, age, design, dwelling size and most features. Of these six comparables one has a finished basement, suggesting an upward adjustment to five of the best comparables. These comparables had improvement assessments that ranged from \$128,160 to \$136,593 or from \$39.37 to \$46.68 per square foot of living area. The subject's improvement assessment of \$139,622 or \$44.88 per square foot of living area falls above the overall range but within the per square foot range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, 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.



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Chairman



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Member



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Member



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Member



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Member

DISSENTING:

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**C E R T I F I C A T I O N**

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:

December 15, 2020

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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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