



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

APPELLANT: Gerald Flaherty
DOCKET NO.: 18-01875.001-R-1
PARCEL NO.: 13-03-304-002

The parties of record before the Property Tax Appeal Board are Gerald Flaherty, the appellant, 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 **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: \$41,565
IMPR.: \$169,317
TOTAL: \$210,882

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 two-story dwelling of brick exterior construction with 4,181 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an 805 square foot attached garage. The property has a 41,296 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located from 1.53 to 2.10 miles from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 4,574 to 4,972 square feet of living area. The homes were built from 1989 to 2001. Each comparable has a basement with finished area, central air

conditioning, one or three fireplaces and attached garages that have 722 or 768 square feet of building area. One comparable has a 280 square foot shed. The comparables have improvement assessments of \$125,784 to \$162,432 or from \$25.30 to \$33.93 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$128,523.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,882. The subject property has an improvement assessment of \$169,317 or \$40.50 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 located from 0.13 to 3.20 miles from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 4,120 to 4,234 square feet of living area. The homes were built from 1992 to 2004. Each comparable has a basement, four with finished area; central air conditioning; one or two fireplaces and a garage that range in size from 746 to 1,076 square feet of building area. One comparable has an inground swimming pool identified in the property record card. The comparables have improvement assessments that range from \$188,789 to \$209,916 or from \$45.82 to 49.98 per square foot of living area. Based on this evidence, the board of review requested the subject's improvement 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 eleven assessment comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 along with the board of review comparables #4 through #8 due to differences in age, dwelling size and/or unfinished basement when compared to the subject's age, size and finished basement feature. The Board also gives little weight to the board of review comparable #3 which has an inground swimming pool that the subject lacks. The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #1 and #2 which are more similar to the subject in terms of age, dwelling size, finished basement and garage size when compared to the subject. These comparables had improvement assessments that ranged from \$155,180 to \$206,953 or from \$33.93 to \$49.41 per square foot of living area. The subject's improvement assessment of \$169,317 or \$40.50 per square foot of living area falls within the range established by the best comparables in this record. 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: 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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