



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

APPELLANT: Julie Corey
DOCKET NO.: 18-01891.001-R-1
PARCEL NO.: 13-03-301-021

The parties of record before the Property Tax Appeal Board are Julie Corey, 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: \$74,212
IMPR.: \$234,458
TOTAL: \$308,670

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 5,121 square feet of living area. The dwelling was constructed in 1996. Features of the home include a 2,704 square basement with 2,028 square feet of finished area, central air conditioning, two fireplaces, a garage containing 768 square feet of building area and an 800 square foot inground swimming pool. The property has a 48,787 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or Dryvit stucco exterior construction ranging in size from 4,215 to 4,782 square feet of living area. The dwellings were built in 1994

and 1997. Each comparable features a basement that ranges in size from 2,030 to 2,397 square feet with 1,200 to 1,500 square feet of finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 718 to 806 square feet of building area. The comparables have improvement assessments ranging from \$169,401 to \$179,684 or from \$37.49 to \$42.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$205,027 or \$40.04 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 \$308,670. The subject property has an improvement assessment of \$234,458 or \$45.78 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis on four equity comparables located within the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 4,685 to 5,288 square feet of living area. The dwellings were built from 1995 to 2000. Each comparable features a basement that ranges in size from 2,293 to 3,199 square feet with two comparables each having 1,720 or 2,393 square feet of finished area, respectively. Each comparable has central air conditioning, two to four fireplaces and a garage ranging in size from 792 to 1,491 square feet of building area. Comparables #1 and #3 each have an inground swimming pool containing 504 or 800 square feet, respectively. The comparables have improvement assessments ranging from \$218,546 to \$243,998 or from \$43.80 to \$46.65 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be sustained.

Conclusion of Law

The appellant 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 suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining five comparables submitted by the parties. The Board finds these comparables are similar to the subject in location, dwelling size, design and age. The comparables have features with varying degrees of similarity when compared to the subject. These comparables have improvement assessments ranging from \$179,292 to \$243,998 or from \$37.49 to \$46.65 per square foot of living area. The subject property has an improvement assessment of \$234,458 or \$45.78 per square foot of living area, which falls within the range established by the best comparables in the record. 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 is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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 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: November 17, 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

Julie Corey, 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