



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

APPELLANT: Stuart and Kathleen Barnett
DOCKET NO.: 18-01910.001-R-1
PARCEL NO.: 16-36-203-016

The parties of record before the Property Tax Appeal Board are Stuart and Kathleen Barnett, 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 **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: \$151,613
IMPR.: \$218,430
TOTAL: \$370,043

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 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 1.5-story dwelling of brick exterior construction with 4,069 square feet of living area. The dwelling was constructed in 1967 but has an effective age of 1985.¹ Features of the home include a basement with finished area, central air conditioning, two fireplaces and an 840 square foot garage. The property has a 20,535 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The

¹ The subject's property record card provided by the board of review disclosed the subject property was purchased in August 2016 for a price of \$1,130,000 and had permits issued on November 28, 2016 for a gut and interior remodeling, which was unrefuted by the appellants.

comparables consist of 1.5-story dwellings of brick exterior construction ranging in size from 3,425 to 4,368 square feet of living area. The dwellings were built from 1963 to 1968. Comparable #1 has an effective age of 1969. Each comparable features a basement with one having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 675 square feet of building area. The comparables have improvement assessments ranging from \$112,820 to \$188,653 or from \$32.94 to \$43.19 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$148,233 or \$36.43 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 \$370,043. The subject property has an improvement assessment of \$218,430 or \$53.68 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 of the subject and four equity comparables. Comparable #4 is located within the same assessment neighborhood code as the subject and all are within .595 of a mile from the subject. The comparables consist of multi-level dwellings of brick, stone or wood siding exterior construction ranging in size from 3,931 to 4,320 square feet of living area. The dwellings were built from 1930 to 1989. Comparables #2, #3 and #4 have effective ages of 1953, 1987 and 1983, respectively.² Each comparable features a basement with two having finished area, one to five fireplaces and a garage ranging in size from 440 to 759 square feet of building area. Three comparables have central air conditioning and comparable #4 has an 800 square foot inground swimming pool. The comparables have improvement assessments ranging from \$205,415 to \$231,816 or from \$51.91 to \$54.66 per square foot of living area. As part of its submission, the board of review provided the listing sheet associated with the August 2016 sale of the subject property. Based on this evidence, the board of review requested that the subject's assessment be sustained.

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 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 reduced weight to the appellants' comparables and board of review comparable #2 as they have older ages or effective ages when compared to the subject's effective age.

² The property record cards submitted by the board of review describe comparable #2 had remodeling in 1986; comparable #3 had a gut rehab which occurred between 2014 and 2015; and comparable #4 had a gut rehab which occurred in 2015.

Furthermore, the appellants' comparables #1 and #2 each have smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4. The comparables are similar to the subject in location, dwelling size and effective age. These comparables have improvement assessments that range from \$224,239 to \$231,816 or from \$51.91 to \$54.66 per square foot of living area. The subject's improvement assessment of \$218,430 or \$53.68 per square foot of living area falls within the range established by the best comparables in this 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. Based on this record the Board finds the appellants 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

Stuart and Kathleen Barnett, 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