



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

APPELLANT: Thomas A. Barcal
DOCKET NO.: 19-03122.001-R-1
PARCEL NO.: 13-11-100-124

The parties of record before the Property Tax Appeal Board are Thomas A. Barcal, 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:

LAND: \$7,947
IMPR.: \$96,503
TOTAL: \$104,450

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 2019 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 condominium of frame exterior construction with 1,616 square feet of living area. The dwelling was constructed in 1988 and is 31 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 522 square foot garage. The subject improvements include two full and two half bathrooms. The property is located in Lake Barrington, Cuba 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 two of which are located in the same assessment neighborhood code as the subject and all within 0.74 of a mile from the subject property. The comparables are improved with dwellings of frame exterior construction and have either 1,616 or 1,663 square feet of living area. The homes range in age from 29 to 35 years old. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage with 462 or 522

square feet of building area. Each of the comparables has two full bathrooms and either one or two half bathrooms. The comparables have improvement assessments that range from \$90,349 to \$92,109 or from \$55.91 to \$57.00 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$90,349 or \$55.91 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 \$104,450. The subject has an improvement assessment of \$96,503 or \$59.72 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #1. The comparables are improved with 1.5-story condominiums of frame exterior construction each having 1,616 square feet of living area and built in 1989. Each comparable has a basement, four with finished area, central air conditioning, one or two fireplaces and a 522 square foot garage. Each of the comparables has two full bathrooms and either one or two half bathrooms. The comparables have improvement assessments that range from \$91,644 to \$99,035 or from \$56.71 to \$61.28 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains eight assessment comparables for the Board's consideration as one comparable was common to both parties. The Board gives less weight to the appellant's comparables along with board of review comparables #3 and #4 which differ from the subject in location, dwelling size, half bathroom count and/or have an unfinished basement compared to the subject's finished basement.

The Board finds the best evidence of assessment equity to be the remaining comparables which are nearly identical to the subject in location, age, dwelling size, finished basement area, bathroom count and features. These comparables had improvement assessments of \$97,600 and \$99,035 or \$60.40 and \$61.28 per square foot of living area. The subject's improvement assessment of \$96,503 or \$59.72 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to the comparables for differences from 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 the 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.

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: January 18, 2022



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

Thomas A. Barcal
726 Golf Lane
Lake Barrington, IL 60010

COUNTY

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