



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

APPELLANT: Deborah Fields  
DOCKET NO.: 19-03724.001-R-1  
PARCEL NO.: 13-27-401-021

The parties of record before the Property Tax Appeal Board are Deborah Fields, 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:** \$90,468  
**IMPR.:** \$124,003  
**TOTAL:** \$214,471

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-story dwelling of brick exterior construction with 2,005 square feet of living area with a 500 square foot finished attic.<sup>1</sup> The dwelling was constructed in 2003 and is approximately 16 years old. Features of the home include a full basement, central air conditioning, a fireplace and an attached garage with 741 square feet of building area. The property has a site with approximately 217,800 feet of land area 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 four suggested equity comparables located within 4 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction that range in size from 2,243 to 2,764 square feet of living area. The dwellings range in age from 19 to 39 years old. Each comparable has a full basement with two having finished

---

<sup>1</sup> The Board finds the best description of the subject dwelling size is found in the property record card provided by the board of review. The board of review through the township assessor states that the subject property has a 500 square foot attic and two additional wood framed barns that containing a total of 4,248 square feet of building area.

area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 440 to 772 square feet of building area. The comparables have improvement assessments that range from \$91,647 to \$129,465 or from \$40.81 to \$46.84 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$86,716 or \$43.25 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 \$214,471. The subject property has an improvement assessment of \$124,003 or \$61.85 per square foot of living area.

In support of its contention of the correct assessment the board of review, through the township assessor submitted the subject's property record card, aerial map and information on eight suggested equity comparables<sup>2</sup> presented in two grids and located within 1.57 miles from the subject and within the same assessment neighborhood as the subject property. The board of review comparables #2 and #6 are the same properties as the appellants comparable #3 and #2, respectively. The comparables are improved with 1-story or 1.5-story dwellings of wood siding, frame or brick exterior construction that range in size from 2,016 to 2,942 square feet of living area. The dwellings were built from 1935 to 2013. Each comparable has a basement with two having finished area and one with a walk-out design. Each comparable has central air conditioning and one to three fireplaces. Six comparables have an attached garage ranging in size from 440 to 1,531 square feet of building area. Two comparables have an inground swimming pool and one comparable has a stable. The comparables have improvement assessments ranging from \$96,241 to \$152,143 or from \$42.62 to \$62.08 per square foot of living area. The township assessor reported the subject's finished attic adds \$11,715 in market value and the two barns add a total of \$4,632 in market value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### 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 ten suggested comparables for the Board's consideration including two common comparables. The Board gave less weight to the appellant's comparables #1, #3 and #4 along with the board of review comparables #1 through #5 and #9 due to differences from the subject in age or dwelling size. Furthermore, the appellant's comparable #1 is located over 4 miles away from the subject.

The Board finds the best evidence of assessment equity which includes one common comparable to be the board of review comparables #6 and #7, as these comparables are more similar to the subject in age and dwelling size. These two comparables have improvement assessments of \$130,487 and \$137,414 or \$58.17 and \$57.04 per square foot of living area, respectively. The subject's

---

<sup>2</sup> The board of review submitted a total of eight equity comparables in two separate grids. For ease of reference, they have been renumbered #1 though #8.

improvement assessment of \$124,003 or \$61.85 per square foot of living area, which falls below the two best comparable in terms of overall improvement assessment, but above the comparables on a square foot basis which appears to be logical given its smaller dwelling size and barn features. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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: July 19, 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.

Docket No: 19-03724.001-R-1

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

Deborah Fields, 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