



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

APPELLANT: Joseph Alioto
DOCKET NO.: 19-03729.001-R-1
PARCEL NO.: 13-27-200-014

The parties of record before the Property Tax Appeal Board are Joseph Alioto, 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.: \$182,453
TOTAL: \$272,921

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 two-story dwelling of wood siding exterior construction with 4,243 square feet of living area.¹ The dwelling was constructed in 1998 and is approximately 21 years old. The home features a full unfinished basement, central air conditioning, a fireplace, and a 1,182-square foot attached garage. The subject property also features an 800-square foot “flat barn.”² The property has a 217,800-square foot site and is located in Barrington, Cuba Township, Lake County.

¹ The parties disagree as to the size of the subject’s dwelling with the appellant reporting that the subject contains 5,091 square feet of living area. The Board finds that the best evidence of the subject’s dwelling size is the subject’s property record card submitted by the board of review which contains schematic drawing with dimensions of the subject dwelling.

² This information was gleaned from the subject’s property record card.

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 comparable properties located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings with wood siding exterior construction that range in size from 4,103 to 5,178 square feet of living area. The dwellings range in age from 11 to 30 years old and are each described as having a full basement, one with finished area. The comparables also each feature central air conditioning, two or three fireplaces, and an attached garage ranging in size from 670 to 830 square feet of building area. The comparables have improvement assessments ranging from \$135,335 to \$171,938 or from \$32.52 to \$33.66 per square foot of living area. The appellant provided photos of the subject's barn only, as well as two of the three comparable properties, along with a brief prepared by appellant's counsel. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$168,715.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$272,921. The subject has an improvement assessment of \$182,453 or \$43.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparable located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings with brick or brick and wood siding exterior construction that range in size from 4,145 to 4,951 per square foot of living area. The dwellings were built from 1990 to 2000. The comparables are each described as having a full basement, one with a walk-out and four with finished area. The comparables also each feature central air conditioning, one to five fireplaces, and an attached garage ranging in size from 759 to 966 square feet of building area. The comparables have improvement assessments ranging from \$173,789 to \$290,707 or from \$39.64 to \$58.72 per square foot of living area. The board of review also submitted property record card for the subject property. Based on this evidence, the board of review requested that the assessment be sustained.

Conclusion of Law

The taxpayer contends assessment inequity regarding the improvement 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 no reduction in the subject's improvement assessment is warranted.

The Board finds the parties submitted a total of eight equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparables #2 and #3, along with board of review comparables #1, #3, #4, and #5, based on these comparables having significantly larger dwelling size in relation to the subject

and/or finished recreation room in the basement which the subject lacks. Additionally, board of review comparable #4 has a walkout basement design, dissimilar to the subject.

The Board finds the best evidence of equity in assessment to be appellant's comparable #1 and board of review comparable #2 as these two comparables are most similar to the subject in location, design, dwelling size, age, unfinished basement area, and most features. These best comparables in the record have improvement assessments of \$135,335 and \$236,099 or \$32.52 and \$56.96 per square foot of living area. The subject's improvement assessment of \$182,453 or \$43.00 per square foot of living area is bracketed by the best equity comparables in this record both on an overall basis and on a per square foot bases. In addition, the subject's improvement assessment is particularly supported considering the subject's additional 800-square foot barn feature which the best equity comparables in the record lack. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject property is inequitably assessed, and, therefore, no reduction in the subject's improvement assessment is warranted.

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.

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: December 21, 2021



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

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