



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

APPELLANT: Barry Altshuler
DOCKET NO.: 19-03736.001-R-1
PARCEL NO.: 13-13-302-003

The parties of record before the Property Tax Appeal Board are Barry Altshuler, 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: \$41,947
IMPR.: \$134,117
TOTAL: \$176,064

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 dwelling of wood siding exterior construction with 2,758 square feet of living area.¹ The dwelling was constructed in 1919 and is approximately 100 years old. The dwelling has a reported effective age of 1944. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 598 square foot garage. The property has a 45,319 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same assessment

¹ The parties differ as to the subject's dwelling size. The Board finds the best evidence of size is found in the property record card provided by the board of review, which included a schematic diagram and dimensions of the subject dwelling.

neighborhood code as the subject property. The comparables have sites that range in size from 31,594 to 63,985 square feet of land area. The comparables are improved with a 1-story and three, 1.5-story dwellings of brick or wood siding exterior construction ranging in size from 2,765 to 3,411 square feet of living area. The dwellings range in age from 58 to 159 years old. The appellant reported that one comparable has a crawl space foundation and three comparables have basements, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 378 to 704 square feet of building area. The properties sold from April 2018 to March 2019 for prices ranging from \$435,000 to \$575,000 or from \$157.32 to \$168.57 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$155,582, which would reflect a market value of \$466,793 or \$169.25 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,064. The subject's assessment reflects a market value of \$535,312 or \$194.09 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same assessment neighborhood code as the subject property. The board of review's comparable #3 is a duplicate of the appellant's comparable #3. The comparables have sites that range in size from 14,370 to 60,100 square feet of land area. The comparables are improved with a 1-story and two, 1.5-story dwellings of wood siding, brick or wood siding and stone exterior construction ranging in size from 2,545 to 3,456 square feet of living area. The dwellings were built from 1860 to 1947 and have reported effective ages ranging from 1903 to 1954. The comparables each have a basement, one of which has a recreation room. Each comparable has one or two fireplaces and a garage that ranges in size from 430 to 600 square feet of building area. Two comparables each have central air conditioning. The properties sold from May 2018 to October 2019 for prices ranging from \$515,000 to \$575,000 or from \$162.04 to \$202.36 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 six suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board finds none of these comparables are truly similar to the subject due to significant differences in land size, dwelling size, design, age and/or features. Nevertheless, these comparables sold from April 2018 to October 2019 for prices ranging from \$435,000 to \$575,000 or from \$157.32 to \$202.36 per square foot of living area, including land.

The subject's assessment reflects a market value of \$535,312 or \$194.09 per square foot of living area, including land, which falls within the range established by the comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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:

February 15, 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

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