



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

APPELLANT: Samuel A. LaSusa
DOCKET NO.: 19-04452.001-R-1
PARCEL NO.: 13-01-402-012

The parties of record before the Property Tax Appeal Board are Samuel A. LaSusa, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$37,810
IMPR.: \$167,066
TOTAL: \$204,876

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 one-story dwelling of stone exterior construction with 3,262 square feet of living area. The dwelling was constructed in 1956 and has a reported effective age of 1965. Features of the home include a basement with a recreation room,¹ central air conditioning, a fireplace and a 517 square foot garage. The property has a 73,410 square foot site 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 three equity comparables located from .53 of a mile to 1.86 miles from the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with one-

¹ The subject's property record card provided by the board of review disclosed the subject dwelling has a basement recreation room, which was not reported by the appellant.

story dwellings of wood siding exterior construction ranging in size from 2,985 to 3,204 square feet of living area. The dwellings were built from 1957 to 1965. One comparable has a 1,546 square foot basement and two comparables have central air conditioning. Each comparable has one or two fireplaces and a garage that ranges in size from 684 to 1,204 square feet of building area. The comparables have improvement assessments that range from \$123,949 to \$146,215 or from \$38.69 to \$48.98 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$154,781 or \$47.45 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 \$204,876. The subject property has an improvement assessment of \$167,066 or \$51.22 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from .07 to .49 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of wood siding, stucco or wood siding and stone exterior construction ranging in size from 2,890 to 3,416 square feet of living area. The dwellings were built from 1956 to 1962 and have reported effective ages ranging from 1976 to 1983. The comparables each have a basement, three of which have recreation rooms and one has a walk out design. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 490 to 1,370 square feet of building area. One comparable has a tennis court. The comparables have improvement assessments that range from \$159,673 to \$181,353 or from \$49.00 to \$62.17 per square foot of living area. 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 record contains a total of seven suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their lack of a basement and/or their distant locations from the subject being more than 1 mile away. The Board gives reduced weight to board of review comparable #1 as it has a tennis court, not a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4. These comparables are relatively similar to the subject in location, dwelling size, design, actual age and some features. The comparables have improvement assessments that range from \$159,673 to \$168,156 or from \$49.00 to \$57.31 per square foot of living area. The subject's improvement assessment of \$167,066 or \$51.22 per square foot of living area falls within the range established by the best comparables in the record. After considering

adjustments to the comparables for differences when compared to 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.

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

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