



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

APPELLANT: Stuart and Kathleen Barnett
DOCKET NO.: 19-05894.001-R-1
PARCEL NO.: 16-36-203-016

The parties of record before the Property Tax Appeal Board are Stuart and Kathleen Barnett, the appellants, 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: \$136,552
IMPR.: \$203,803
TOTAL: \$340,355

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 3,872 square feet of living area. The dwelling was constructed in 1967 and has a reported effective age of 1985.¹ Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and an 840 square foot garage. The property has a 20,535 square foot site² and is located in Highland Park, Moraine Township, Lake County.

¹ Additional details of the subject property not provided by the appellants have been drawn from the board of review's evidence and the subject's property record card which the Board finds to be the best descriptive data of the subject.

² The parties differ as to the square footage of the subject. The Board finds the best description of the subject property is found in the property record card presented by the board of review.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellants submitted information on four equity comparables improved with 1.5-story or 1.8-story homes of brick or wood siding exterior construction and ranging in size from 2,914 to 4,848 square feet of living area. The dwellings range from 56 to 87 years old. The homes each have a basement, with one having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 242 to 676 square feet of building area. The comparables are located from 0.47 to 0.93 of a mile from the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$128,240 to \$201,432 or from \$41.55 to \$46.73 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$171,239 or \$44.23 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 \$340,355. The subject property has an improvement assessment of \$203,803 or \$52.64 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with 1.5-story homes of brick, wood siding, or stone exterior construction and ranging in size from 3,664 to 4,275 square feet of living area. The dwellings were built from 1961 to 1968 and have reported effective ages ranging from 1963 to 1983. The homes each have a basement with a recreation room, central air conditioning, one or two fireplaces, and a garage ranging in size from 597 to 675 square feet of building area. The comparables are located from 0.05 to 0.93 of a mile of the subject property and are within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$192,837 to \$224,853 or from \$52.60 to \$54.00 per square foot of living area. The board of review also reported the subject's effective age of 1985 was due to remodeling that occurred in 2015. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellants contend 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 appellants 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 comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, and #3 and the board of review's comparable #3, which are larger and/or smaller than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparables #1 and #2, which are similar to the subject in size, age,

location and most features. The best comparables had improvement assessments ranging from \$179,680 to \$224,767 or from \$46.73 to \$54.00 per square foot of living area. The subject's improvement assessment of \$203,803 or \$52.64 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments for differences, the Board finds the appellants 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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