



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

APPELLANT: Bryan & Kendra Croll
DOCKET NO.: 19-06124.001-R-1
PARCEL NO.: 13-36-310-007

The parties of record before the Property Tax Appeal Board are Bryan & Kendra Croll, 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: \$28,654
IMPR.: \$85,531
TOTAL: \$114,185

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 wood-siding exterior construction with 1,428 square feet of living area. The dwelling was constructed in 1923 and is approximately 96 years old. Features of the home include a full unfinished basement, central air conditioning, and a detached garage with 484 square feet of building area. The property has a 6,612 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of three, 2-story and one, 1.5-story dwellings of wood-siding exterior construction that range in size from 1,636 to 1,858 square feet of living area. The homes range in age from 30 to 158 years old. The comparables each feature a full unfinished basement; three comparables have

central air conditioning; two comparables each have a fireplace; and two comparables have an attached or a detached garage with 684 and 280 square feet of building area, respectively.¹ The comparables have improvement assessments that range from \$63,651 to \$98,941 or from \$38.91 to \$53.25 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$65,402 or \$45.80 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 \$114,185. The subject property has an improvement assessment of \$85,531 or \$59.90 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code as the subject property. The comparables consist of 1-story, 1.5-story, and 2-story dwellings with wood-siding exteriors that range in size from 1,428 to 1,545 square feet of living area. The homes were built from 1900 to 1928. Each comparable features a full basement, two with finished areas. Each dwelling has central air conditioning; two comparables each have a fireplace; and each comparables has an attached and/or a detached garage ranging in size from 253 to 572 square feet of building area with comparable #4 described as having both an attached and a detached garage of equal size. The comparables have improvement assessments that range from \$85,971 to \$97,572 or from \$57.54 to \$67.85 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayers 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 parties submitted a total of nine equity comparables for the Board's consideration. The Board gave less weight to appellants' comparables based on their larger dwelling sizes, significant differences in age relative to the subject, lacking a garage feature, and/or having a dissimilar 2-story design when compared to the subject's 1.5-story style dwelling. Additionally, the Board gave less weight to board of review comparables #2 and #3 based on their dissimilar 1-story and 2-story designs, respectively, dissimilar to the subject's 1.5-story style.

The Board finds the best evidence of equity in assessment to be board of review comparables #1, #4, and #5 which are quite similar to the subject in location, design, age, dwelling size, and most

¹ For the garage feature, the appellants' grid depicts comparables #1 and #4 as having "none/484" and "none/684." Without further information clarifying the presence of a garage feature, the Board finds that neither of the aforementioned comparables has a garage.

features. However, board of review comparable #1 has a partially finished basement compared to the subject's unfinished basement, and comparable #4 is described as having a second garage with both garages combined totaling approximately the same square footage of building area as the subject's single garage. These three best comparables in the record have improvement assessments ranging from \$87,357 to \$93,479 or from \$58.96 to \$64.16 per square foot of living area. The subject's improvement assessment of \$85,531 or \$59.90 per square foot of living area falls slightly below the range established by the three best equity comparables in this record on an overall improvement assessment basis and within the range on a per square foot of living area basis.

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. Therefore, after considering adjustments to the most similar comparables in this record for differences from the subject such as finished basement area or an extra garage, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, 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:

April 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.

PARTIES OF RECORD

AGENCY

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