



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

APPELLANT: Tetsuo Matsuda
DOCKET NO.: 19-06125.001-R-1
PARCEL NO.: 13-23-401-003

The parties of record before the Property Tax Appeal Board are Tetsuo Matsuda, 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: \$86,044
IMPR.: \$142,185
TOTAL: \$228,229

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-story ranch-style dwelling of brick exterior construction with 4,179 square feet of living area. The dwelling was constructed in 1959 and has an effective year built of 1980.¹ Features of the home include a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 1,301 square feet of building area.² The property has a site of approximately 201,470 square feet 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 four equity

¹ Some descriptive data was drawn from the subject's property record card submitted by the board of review.

² The parties disagree on the subject's foundation type and garage size. The Board finds the best evidence of the subject's characteristics is found in the subject's property record card.

comparables located from .13 of a mile to 1.31 miles from the subject and in the same neighborhood code as the subject property. The comparables consist of 1-story ranch-style dwellings of wood-siding or brick exterior construction that range in size from 3,572 to 4,353 square feet of living area. The homes range in age from 49 to 71 years old. The comparables are described as having partial basement or crawl-space foundations, one with finished area. Three comparables have central air conditioning and each dwelling has a fireplace and an attached garage ranging in size from 506 to 756 square feet of building area. Comparable #2 is described as having an additional detached garage of undisclosed size. The comparables have improvement assessments that range from \$109,062 to \$121,837 or from \$27.99 to \$32.51 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$128,295 or \$30.70 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 \$228,229. The subject property has an improvement assessment of \$142,185 or \$34.02 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 .30 of a mile to 1.33 miles from the subject and in the same neighborhood code as the subject property. The comparables consist of 1-story ranch-style dwellings with wood-siding or brick exteriors that range in size from 3,794 to 4,587 square feet of living area. The homes were built from 1950 to 1963 and have effective years built from 1966 to 1985. Each comparable features a full or partial basement, two with finished areas; three dwellings have central air conditioning; and each comparable has from one to five fireplaces and an attached garage ranging in size from 672 to 1,400 square feet of building area. Comparables #2 and #3 each have an inground swimming pool and comparable #4 has an additional detached garage. The comparables have improvement assessments that range from \$142,241 to \$189,165 or from \$37.49 to \$41.97 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 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 parties submitted a total of eight equity comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 and board of review comparable #1 as each of these properties is located more than one mile from the subject property when other comparables closer in distance to the subject were available. The Board gave less weight to appellant's comparables #2 through #4 based on their significantly smaller dwelling sizes and/or older ages relative to the subject's effective age. Finally, the Board gave less weight to board of review comparable #2

based on its superior features which the subject lacks such as 3,000 square feet of finished basement area, 5 fireplaces, and an inground swimming pool.

The Board finds the best evidence of equity in assessment to be board of review comparables #3 and #4 which are most similar to the subject in proximity, design, effective age, dwelling size, and most features. Although the board of review comparable #3 has an inground swimming pool and comparable #4 has an additional garage, both of which the subject lacks, the subject has a newer effective age and slightly larger dwelling size when compared to the two best comparables in this record, suggesting that downward and upward adjustments need to be considered to the comparables in order to make them more equivalent to the subject. The two best comparables in the record have improvement assessments of \$142,241 and \$150,887 or \$37.49 and \$37.91 per square foot of living area. The subject's improvement assessment of \$142,185 or \$34.02 per square foot of living area is lower than the best equity comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

After considering adjustments to the most similar comparables in this record for differences from the subject, the Board finds the appellant 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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