



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

APPELLANT: William McAlester
DOCKET NO.: 19-06126.001-R-1
PARCEL NO.: 13-13-107-001

The parties of record before the Property Tax Appeal Board are William McAlester, 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: \$45,147
IMPR.: \$76,798
TOTAL: \$121,945

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 wood-siding exterior construction with 1,634 square feet of living area. The dwelling was constructed in 1942 and is approximately 77 years old.¹ Features of the home include a full unfinished basement, a fireplace, and an attached garage with 462 square feet of building area. The property has a site measuring approximately 133,940 square feet and is located in North 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 comparables located 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

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

in size from 1,359 to 2,130 square feet of living area. The homes range in age from 77 to 95 years old. The comparables are described as having full or partial basements that are each partially finished. Two comparables have central air conditioning, and each dwelling has one or two fireplaces. Three comparables have an attached or a detached garage ranging in size from 231 to 431 square feet of building area. The comparables have improvement assessments that range from \$60,261 to \$79,864 or from \$36.48 to \$47.23 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$69,379 or \$42.46 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 \$121,945. The subject property has an improvement assessment of \$76,798 or \$47.00 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, ranch-style dwellings with wood-siding, brick, or stone and wood-siding exteriors that range in size from 1,643 to 1,696 square feet of living area. The homes were built from 1934 to 1967 with comparable #3 having been built in 1934 with an effective year built of 1940. Each comparable features a full or partial basement, three with finished areas. Each comparable also features central air conditioning, one or two fireplaces, and an attached or a detached garage ranging in size from 399 to 672 square feet of building area. The comparables have improvement assessments that range from \$89,401 to \$123,275 or from \$52.96 to \$73.73 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 nine equity comparables for the Board's consideration with varying degrees of similarity to the subject. The Board gave reduced weight to appellant's comparables along with board of review comparables #1, #2, and #3 as each of these properties has a finished basement area, unlike the subject's unfinished basement.

The Board finds the best evidence of equity in assessment to be board of review comparables #4 and #5 which are most similar to the subject in location, design, age, dwelling size, unfinished basement, and most features, although these two comparables each have central air conditioning, a feature which the subject lacks. The two most similar comparables in the record have improvement assessments of \$89,401 and \$93,252 or \$52.96 and \$54.98 per square foot of living area. The subject's improvement assessment of \$76,798 or \$47.00 per square foot of living area

is lower than the two 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 best comparables in this record for differences from the subject such as central air conditioning feature, 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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