



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

APPELLANT: Barbara Moore
DOCKET NO.: 19-06128.001-R-1
PARCEL NO.: 13-22-401-029

The parties of record before the Property Tax Appeal Board are Barbara Moore, 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: \$42,747
IMPR.: \$222,662
TOTAL: \$265,409

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 2-story dwelling of wood-siding and brick exterior construction with 5,502 square feet of living area.¹ The dwelling was constructed in 1994 with an effective year built of 1995 and is approximately 25 years old. Features of the home include a full basement with a 1,400 square foot recreation room, central air conditioning, three fireplaces, an attached garage with 816 square feet of building area and an inground swimming pool. The property has a site measuring approximately 56,260 square feet of land area and is located in Lake Barrington, Cuba Township, Lake County.

¹ The parties disagree on some descriptive characteristics of the subject property including the subject's dwelling size. The Board finds the best evidence of the subject's characteristics is the property record card submitted by the board of review which includes a schematic diagram with measurements and other descriptive information.

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 2-story dwellings of brick or wood-siding exterior construction that range in size from 5,113 to 5,799 square feet of living area. The homes range in age from 19 to 31 years old. The comparables are described as having full unfinished basements, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 714 to 1,100 square feet of building area. The comparables have improvement assessments that range from \$144,917 to \$227,338 or from \$27.85 to \$39.38 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$191,945 or \$34.89 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 \$265,409. The subject property has an improvement assessment of \$222,662 or \$40.47 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 2-story dwellings with wood-siding, brick, or vinyl-siding exteriors that range in size from 5,149 to 5,313 square feet of living area. The homes were built from 1994 to 2002 with comparable #5 having been built in 1994 with an effective year built of 1998. Each comparable features a full basement, three with a recreation room ranging in size from 1,437 to 2,700 square feet of finished area and one of those basements having a walkout. Each comparable also features central air conditioning, one to three fireplaces, and an attached garage ranging in size from 616 to 1,080 square feet of building area. Comparable #5 also features an inground swimming pool. The comparables have improvement assessments that range from \$218,335 to \$285,428 or from \$41.81 to \$55.43 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 #3 and #5 as each of these properties lacks a finished basement area, unlike the subject's 1,400 square feet recreation room in the basement.

The Board finds the best evidence of equity in assessment to be board of review comparables #1, #2, and #4 which are most similar to the subject in location, design, age, dwelling size, finished

basement area, and most features. These three most similar comparables in the record have improvement assessments ranging from \$222,460 to \$285,428 or from \$42.05 to \$55.43 per square foot of living area. The subject's improvement assessment of \$222,662 or \$40.47 per square foot of living falls within the range established by the three most similar equity comparables in this record on an overall improvement assessment and below the range on a per square foot of living area bases. The subject's improvement assessment is particularly supported given the subject's inground swimming pool and slightly larger dwelling size relative to the best comparables in the record.

After considering adjustments to the best comparables in this record for differences from the subject such as lack of an inground swimming pool and smaller dwelling sizes, the Board finds the subject's improvement assessment is well supported 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Barbara Moore, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085