



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

APPELLANT: Russell Verbic
DOCKET NO.: 19-06135.001-R-1
PARCEL NO.: 13-13-214-016

The parties of record before the Property Tax Appeal Board are Russell Verbic, 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 ***a reduction*** 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: \$41,395
IMPR.: \$156,906
TOTAL: \$198,301

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 1.75-story dwelling of brick exterior construction with 3,562 square feet of living area. The dwelling was constructed in 1966 with an effective year built of 1970.¹ Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and an attached garage with 575 square feet of building area. The property has a site measuring approximately 39,660 square feet of land area and is located in North Barrington, Cuba Township, Lake County.

¹ Some descriptive features were drawn from the subject's property record card submitted by the board of review. Where the data differs slightly between the parties, such as story height, effective age, and site size, the Board will adopt the data contained in the subject's property record card. However, any minor differences will not have an effect in the Board's analysis or decision.

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 one, 1.5-story and three, 2-story dwellings of brick or wood-siding exterior construction that range in size from 3,221 to 3,894 square feet of living area. The homes range in age from 31 to 61 years old. The comparables are described as having finished full basements, one with a walkout. Each comparable also features central air conditioning, one to three fireplaces, and an attached garage ranging in size from 547 to 1,437 square feet of building area. The comparables have improvement assessments that range from \$148,464 to \$164,507 or from \$39.11 to \$49.00 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$156,906 or \$44.05 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 \$241,000. The subject property has an improvement assessment of \$199,605 or \$56.04 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 located in the same neighborhood code as the subject property. The comparables consist of one, 1.5-story and two, 2-story dwellings with wood-siding, brick, or stucco and stone exteriors that range in size from 3,092 to 3,656 square feet of living area. The homes were built from 1954 to 1977 and have effective ages ranging from 1968 to 1983. Each comparable features a full basement, two with finished area. Each comparable also has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 462 to 613 square feet of building area. Comparables #1 and #3 each feature an extra 576-square foot detached garage. Additionally, comparable #1 is described as being in "average" condition, and comparables #2 and #3 are described as being in "very good" condition relative to the subject's "good" condition. The comparables have improvement assessments that range from \$176,685 to \$209,241 or from \$53.08 to \$67.37 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables for the Board's consideration. The Board gave little weight to board of review comparables #1 and #3 and appellant's comparable #4 based on these properties having an extra garage or a garage that is almost three time larger than that of the subject's garage. The Board also gave reduced weight to appellant's comparable #1 based on its dissimilar walkout basement and significantly larger finished basement area as

well as dwelling size when compared to the subject. Lastly, the Board gave less weight to board of review comparable #2 based on its significantly smaller dwelling size relative to the subject and its “very good” condition, compared to the subject’s “good” condition.

The Board finds the best evidence of equity in assessment to be appellant’s comparables #2 and #3 which are most similar to the subject in location, dwelling size, and most features. However, some adjustments to these comparables should be considered for differences from the subject in effective age as comparable #2 is older in age and comparable #3 is newer relative to the subject dwelling. These two best comparables in the record have improvement assessments of \$148,464 and \$157,825 or \$39.11 and \$49.00 per square foot of living area. The subject's improvement assessment of \$199,605 or \$56.04 per square foot of living is higher than the two best comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

Based on this record, and after considering adjustments to the two best comparables in this record for differences from the subject, the Board finds the subject is not equitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant’s request is 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

Russell Verbic, 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