



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

APPELLANT: Bradford Swanson  
DOCKET NO.: 19-06136.001-R-1  
PARCEL NO.: 13-35-210-001

The parties of record before the Property Tax Appeal Board are Bradford Swanson, 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:** \$32,034  
**IMPR.:** \$85,823  
**TOTAL:** \$117,857

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 aluminum-siding exterior with 1,482 square feet of living area. The dwelling was constructed in 1958 and is approximately 61 years old. Features of the home include a full basement with a 1,250 square foot recreation room, central air conditioning, a fireplace, an attached garage containing 497 square feet of building area, and another 280 square foot detached garage. The property has an approximately 13,630 square foot site 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 comparables located in the same neighborhood code as the subject property. The comparables consist of 1-story ranch-style dwellings of wood-siding exteriors that range in size from 1,332 to 2,322 square feet of living area. The homes range in age from 59 to 69 years old. The

comparables are described as having unfinished full basements with three each having a recreation room ranging in size from 210 to 700 square feet. Each comparable also features central air conditioning and an attached garage ranging in size from 315 to 525 square feet of building area. Three dwellings each have one fireplace. The comparables have improvement assessments that range from \$67,403 to \$112,032 or from \$48.25 to \$53.19 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$75,007 or \$50.61 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 \$117,857. The subject property has an improvement assessment of \$85,823 or \$57.91 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 vinyl-siding, brick, or wood-siding exteriors that range in size from 1,506 to 1,640 square feet of living area. The homes were built from 1948 to 1973. Comparables #1, #2, and #4 were built in 1955, 1948, and 1958 and have effective ages of 1963, 1964, and 1963, respectively. Each comparable features a full basement with two comparables each having a recreation room containing 550 and 1,039 square feet. Each comparable has central air conditioning; four comparables have one or two fireplaces; and four comparables have an attached or a detached garage ranging in size from 450 to 480 square feet of building area. Comparable #2 also features an inground swimming pool. The comparables have improvement assessments that range from \$91,772 to \$102,231 or from \$55.96 to \$67.95 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 #1 and #2 based on their substantially larger dwelling sizes relative to the subject dwelling. The Board also gave less weight to board of review comparable #2 based on having an inground swimming pool and no garage, unlike the subject property which lacks an inground swimming pool and has two garages. Finally, the Board gave reduced weight to board of review comparable #5 due to its much newer age compared to the subject.

The Board finds the best evidence of equity in assessment to be appellant's comparables #3 and #4, along with board of review comparables #1, #3, and #4 which are most similar to the subject

in location, design, age, dwelling size, and most features. However, appellant's comparables #3 and #4 have much smaller recreation rooms relative to the subject, and board of review comparables #3 and #4 lack a finished basement area unlike the subject, suggesting that some upward adjustments are appropriate to these comparables to make them more equivalent to the subject. These five best comparables in the record have improvement assessments ranging from \$67,403 to \$102,231 or from \$50.42 to \$67.95 per square foot of living area. The subject's improvement assessment of \$85,823 or \$57.91 per square foot of living area falls well within the range established by the best equity comparables in this record both on an overall improvement assessment basis and 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.

On this record and after considering adjustments to the two best comparables 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 improvement 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:

May 17, 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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