



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

APPELLANT: Michael Gilley
DOCKET NO.: 19-06146.001-R-1 through 19-06146.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Gilley, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-06146.001-R-1	13-13-102-001	9,478	180,148	\$189,626
19-06146.002-R-1	13-13-102-002	24,661	0	\$24,661
19-06146.003-R-1	13-13-102-003	6,280	0	\$6,280
19-06146.004-R-1	13-13-102-006	2,407	0	\$2,407
19-06146.005-R-1	13-13-102-007	332	0	\$332

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 five parcels, one of which is improved with a 2-story dwelling of wood siding exterior construction with 3,106 square feet of living area. The dwelling was built in 1972 and is 47 years old with an effective year built of 1982. Features of the home include a basement with a finished recreation room, central air conditioning, a fireplace and a 613 square foot attached garage. The improved parcel has an 8,890 square foot site 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 within the same assessment neighborhood code as the subject, two of which

are located over 1 mile from the subject. The comparables are improved with a 1.75-story and three, 2-story dwellings of brick, wood siding, or vinyl siding exterior construction that range in size from 2,257 to 3,008 square feet of living area and are from 51 to 61 years old. Each comparable has a basement with finished area, central air conditioning, two fireplaces, and an attached garage ranging in size from 440 to 1,272 square feet of building area. The comparables have improvement assessments ranging from \$120,532 to \$165,959 or from \$42.17 to \$55.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted five "Board of Review Notes on Appeal". Improved parcel number 13-13-102-001 disclosed a total assessment for the subject of \$218,719. The subject has an improvement assessment of \$209,241 or \$67.37 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 within the same assessment neighborhood code as the subject, three of which are located over 1 mile from the subject. The comparables are improved with 2-story dwellings of brick, wood siding, Dryvit, or brick and wood siding exterior construction that range in size from 2,745 to 3,404 square feet of living area and were built from 1958 to 2001. Comparables #2 and #4 have effective years built of 1968 and 1971, respectively. Each comparable has a basement with two having recreation rooms, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 960 square feet of building area. Comparable #1 has an additional 576 detached garage. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$111,747 to \$176,685 or from \$40.71 to \$57.14 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 due to its significantly smaller dwelling size when compared to the subject. The Board also gives less weight to appellant's comparables #3 and #4 along with board of review comparables #3, #4 and #5 as all are located over 1 mile from the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 and #2. These comparables are similar to the subject in location, dwelling size, and some features. However, two comparables are older dwellings and two comparables have unfinished basements when compared to the subject. These comparables

have improvement assessments ranging from \$165,959 to \$176,685 or from \$51.77 to \$57.14 per square foot of living area. The subject's improvement assessment of \$209,241 or \$67.37 per square foot of living area, falls above range established by the best comparables in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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:

February 15, 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

Michael Gilley, 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