



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

APPELLANT: Thomas Rooney
DOCKET NO.: 19-07107.001-R-1
PARCEL NO.: 13-24-202-020

The parties of record before the Property Tax Appeal Board are Thomas Rooney, the appellant, by attorney Thomas E. Sweeney, of Siegel Jennings Co., L.P.A. 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: \$47,830
IMPR.: \$196,113
TOTAL: \$243,943

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 part 1-story and part 2-story dwelling of wood siding exterior construction with 4,829 square feet of living area.¹ The dwelling was constructed in 1972 and is approximately 47 years old with an effective year built of 1981. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces, a 748 square foot deck, a 441 square foot bath house and a 1,218 square foot garage. The property has a 66,211 square foot site and is located in North Barrington, Cuba Township, Lake County.

¹ The parties differ as to the size of the subject. The Board finds the best description for the subject property was found in the property record card submitted by the board of review which contained a sketch diagram with dimensions and area calculations. The property record card also disclosed the subject property had a permit for a \$350,000 addition in 2015.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located less than 1 mile from the subject, one of which is on the same street as the subject. The comparables are described as 1.5-story dwellings of frame or frame and brick exterior construction that are 49 to 57 years old and range in size from 2,968 to 3,667 square feet of living area. The comparables each have a basement with finished area, central air conditioning, two fireplaces and a garage ranging in size from 520 to 1,380 square feet of building area. The comparables have improvement assessments ranging from \$125,640 to \$150,182 or from \$38.37 to \$46.56 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 its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,943. The subject has an improvement assessment of \$196,113 or \$40.61 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .29 of a mile from the subject property. The comparables are described as 1.5-story or 2-story dwellings of wood siding or brick exterior construction that were built from 1966 to 1975. Comparables #2 and #3 have effective years built of 1992 and 1971, respectively. The dwellings range in size from 4,382 to 5,097 square feet of living area. The comparables have basements, two of which have finished area. Each comparable has central air conditioning, two to five fireplaces and a garage ranging in size from 972 to 1,644 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$200,017 to \$269,534 or from \$41.53 to \$52.88 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their considerably smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are most similar to the subject in dwelling size and have varying degrees of similarity in location, age, and features. The comparables have improvement assessments that range from \$200,017 to \$269,534 or from \$41.53 to \$52.88 per square foot of living area. The subject's improvement assessment of \$196,113 or \$40.61 per square foot of living area falls below the

range established by the best comparables in this record. Based on this evidence and after considering adjustments to the 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 was inequitably assessed and 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

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: June 27, 2023



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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