



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

APPELLANT: Douglas Tomasian
DOCKET NO.: 19-07360.001-R-1
PARCEL NO.: 13-21-201-009

The parties of record before the Property Tax Appeal Board are Douglas Tomasian, 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: \$38,715
IMPR.: \$153,905
TOTAL: \$192,620

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 two-story dwelling of wood siding and brick exterior construction with 3,458 square feet of living area.¹ The dwelling was constructed in 1988 and is 31 years old. Features of the home include a basement that is finished with a recreation room, central air conditioning, one fireplace, and a 918 square foot garage. The property has a 42,874 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject and located from .10 to 3.17 miles from the subject. The comparables have sites that range in size from 48,935 to 81,296 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in age from

¹ The Board finds the best evidence of the subject's dwelling size was presented by the board of review.

23 to 31 years old. The dwellings range in size from 3,482 to 3,896 square feet of living area. The comparables have basements with two having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 690 to 748 square feet of building area. The comparables sold from July 2017 to April 2019 for prices ranging from \$450,000 to \$570,000 or from \$123.76 to \$149.16 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,620. The subject's assessment reflects a market value of \$585,649 or \$169.36 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject and located 1.19 to 1.88 miles from the subject. The comparables have sites ranging in size from 44,770 to 106,290 square feet of land area and are improved with two-story dwellings of wood siding or wood siding and brick exterior construction that were built from 1985 to 1995. Comparables #1 and #3 have effective ages of 1990 and 1991, respectively. The dwellings range in size from 3,570 to 3,710 square feet of living area. The comparables have basements with two having a recreation room. Each comparable includes central air conditioning, one or two fireplaces, and a garage ranging in size from 627 to 877 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from April to November 2019 for prices ranging from \$600,000 to \$635,000 or from \$161.73 to \$176.29 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as #1 is located over 3 miles from the subject and #2 and #3 sold in 2017 which is less proximate in time to the January 1, 2019, assessment date than the other sales in the record. The Board gives less weight to board of review comparable #2 which has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of the subject's market value to be the parties' remaining comparables. These comparables sold proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in location, age, site size, dwelling size and features. The comparables sold from October 2018 to November 2019 for prices ranging from \$570,000 to \$635,000 or from \$146.30 to \$176.29 per square foot of living area, including land. The

subject's assessment reflects a market value of \$585,649 or \$169.36 per square foot of living area, including land, which is within the range established by the best comparables in the record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

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

APPELLANT

Douglas Tomasian, 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