



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

APPELLANT: Stephen A. Foerster
DOCKET NO.: 19-07372.001-R-1
PARCEL NO.: 13-27-200-021

The parties of record before the Property Tax Appeal Board are Stephen A. Foerster, 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: \$90,468
IMPR.: \$121,837
TOTAL: \$212,305

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 one-story dwelling of wood siding exterior construction with 4,353 square feet of living area. The dwelling was constructed in 1948 and is approximately 71 years old.¹ Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 686 square feet of building area. The property has a 217,800 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of one-story dwellings of brick, wood, or vinyl siding exterior construction that are

¹ The property record card submitted by the board of review lists the subject property as having an effective age of 1970.

between 53 and 80 years old. The homes range in size from 4,098 to 6,112 square feet of living area. Each dwelling has central air conditioning, two or three fireplaces, and a garage ranging in size from 352 to 1,152 square feet of building area. Comparable #1 has a basement with 448 square feet of finished area. The comparables have improvement assessments ranging from \$101,219 to \$132,995 or from \$21.76 to \$24.90 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$102,817 or \$23.62 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 \$212,305. The subject property has an improvement assessment of \$121,837 or \$27.99 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 that are located in the same assessment neighborhood code as the subject property. Board of review comparable #2 lacks pertinent property details and shall not be further discussed or analyzed. Comparables #1, #3, #4, and #5 consist of one-story dwellings of brick, wood siding, or wood siding and brick exterior construction that were built between 1950 and 1963, with effective ages between 1966 and 1985.² The homes range in size from 3,794 to 4,587 square feet of living area. Each comparable has a basement with comparables #1 and #5 having finished area of 3,000 and 1,350 square feet of finished area, respectively. Comparables #1, #3, and #4 have central air conditioning. Each comparable has between one and five fireplaces and a garage or garages ranging in size from 672 to 1,400 square feet of building area. Comparables #1 and #4 have swimming pools. The comparables have improvement assessments ranging from \$142,241 to \$189,165 or from \$37.49 to \$41.97 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 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 due to their dwelling size, finished basement area, and/or age as compared to the subject property. The Board has also given reduced weight to board of review comparables #1, #4, and #5 due to their dissimilar age, swimming pools, finished basement area, and/or lack of central air conditioning when compared to the subject.

² The board of review's grid did not provide various data including story height, dwelling age, square footage, or basement finished area for comparable #2.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparable #3. These two comparables have improvement assessments of \$114,531 and \$150,887 or \$24.90 and \$37.91 per square foot of living area, respectively. The subject's improvement assessment of \$121,837 or \$27.99 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences, 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



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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