



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

APPELLANT: Loretta Malburg  
DOCKET NO.: 19-07402.001-R-1  
PARCEL NO.: 13-16-201-009

The parties of record before the Property Tax Appeal Board are Loretta Malburg, 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:** \$35,914  
**IMPR.:** \$139,326  
**TOTAL:** \$175,240

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 brick and stone exterior construction with 3,559 square feet of living area. The dwelling was constructed in 1987 and is approximately 32 years old. Features of the home include a basement finished with a recreation room, central air conditioning, two fireplaces and a 1,184 square foot garage. The property has a 39,770 square foot site and is located in Lake 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 with the same assessment neighborhood code as the subject and located within .85 of a mile from the subject property. The comparables are improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 3,247 to 3,889 square feet of living area. The dwellings range in age from 34 to 53 years old. The comparables have

basements, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 990 square feet of building area. The comparables have improvement assessments that range from \$120,285 to \$136,565 or from \$35.12 to \$37.95 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$130,063 or \$36.55 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 \$175,240. The subject property has an improvement assessment of \$139,326 or \$39.15 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 with the same assessment neighborhood code as the subject and located from .10 to 1.29 miles from the subject property. The board of review's comparable #3 is a duplicate of the appellant's comparable #3. The comparables are improved with one-story dwellings of brick, wood siding and stone or brick and wood siding exterior construction ranging in size from 3,358 to 3,826 square feet of living area. The dwellings were built from 1984 to 1990 with comparable #4 having a reported effective age of 1991. The comparables have basements, two of which are finished with a recreation room and one has a walk-out design. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 795 to 1,103 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$123,817 to \$152,121 or from \$34.53 to \$44.61 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 record contains a total of seven suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparables #2 and #4 due to their older ages when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #1 as it has an inground swimming pool, unlike the subject and to board of review comparable #2 due to its distant location from the subject being more than one mile away.

The Board finds the best evidence of assessment equity to be the parties' common comparable, along with the appellant's comparable #1 and board of review comparable #4, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds all of these comparables have unfinished basements in contrast to the subject's basement finished with a recreation room and all have smaller garages as well as fewer fireplaces

when compared to the subject. Nevertheless, these comparables have improvement assessments that range from \$123,817 to \$136,565 or from \$34.53 to \$36.87 per square foot of living area. The subject's improvement assessment of \$139,326 or \$39.15 per square foot of living area falls above the range established by the best comparables in the record, which appears to be logical given its superior features. Based on this record and after considering adjustments to the comparables for differences when compared to 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



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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