



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

APPELLANT: Mary Kamps  
DOCKET NO.: 19-07478.001-R-1 through 19-07478.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mary Kamps, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-07478.001-R-1	13-14-302-007	70,711	157,204	\$227,915
19-07478.002-R-1	13-14-401-030	5,420	0	\$5,420

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 two parcels, one of which contains approximately 133,380 square feet of land and improvements and the other with approximately 31,710 square feet of land area. The improvements consist of a part 1-story and part 2-story dwelling of brick and wood siding exterior construction with 4,246 square feet of living area.<sup>1</sup> The dwelling was constructed in 1999 and is 20 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 1,008 square foot garage. The two parcels have a combined site size of approximately 165,090 square feet of land area and are located in North Barrington, Cuba Township, Lake County.

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<sup>1</sup> The Board finds the best description of the subject's design and dwelling size was reported in the subject's property record card, submitted by the board of review, which contains a sketch and measurements of the subject's improvement.

The appellant contends assessment inequity, with respect to the improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of Dryvit or wood siding exterior construction that range in size from 2,520 to 4,553 square feet of living area. The homes range in age from 27 to 36 years old. Each comparable has a basement, three with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 550 to 866 square feet of building area. The comparables have improvement assessments that range from \$97,176 to \$169,328 or from \$30.93 to \$38.56 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$214,329 with an improvement assessment of \$138,198 or \$32.55 per square foot of living area.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$233,335. The subject has an improvement assessment of \$157,204 or \$37.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with five improved comparables and two vacant land comparables all located in the same assessment neighborhood code as the subject property. Since the appellant is not appealing the subject's land assessment, the two vacant land comparables shall not be further discussed. Five comparables are improved with a 1-story, a 1.5-story and three 2-story dwellings of brick, wood siding or brick and stucco exterior construction that range in size from 3,910 to 4,453 square feet of living area. The homes were built from 1999 to 2006. Each comparable has a basement with finished area, central air conditioning, two to five fireplaces and a garage ranging in size from 715 to 1,110 square feet of building area. The comparables have improvement assessments that range from \$168,003 to \$223,856 or from \$39.03 to \$54.43 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 nine assessment comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 which differ from the subject in age, dwelling size and/or unfinished basement.

The Board finds the best evidence of improvement assessment equity to be the remaining comparables which are more like the subject in location, age, dwelling size and other features. These comparables have improvement assessments that range from \$168,003 to \$223,856 or

from \$37.19 to \$54.43 per square foot of living area. The subject's improvement assessment of \$157,204 or \$37.02 per square foot of living area falls below the range established by the best comparables in this record. After considering appropriate adjustments to the 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 improvement 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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