



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

APPELLANT: John Connors  
DOCKET NO.: 19-07874.001-R-1  
PARCEL NO.: 14-32-202-001

The parties of record before the Property Tax Appeal Board are John Connors, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$44,190  
**IMPR.:** \$130,458  
**TOTAL:** \$174,648

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 split-level single-family dwelling of frame exterior construction with 2,558 square feet of living area. The dwelling was constructed in 1986 and is approximately 33 years old. Features of the home include a lower level with 1,424 square feet of finished area, central air conditioning, three fireplaces and a 693 square foot garage. The property has a 45,092 square foot site and is located in Barrington, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments. In support of this argument, the appellant submitted information on five equity comparables located in either Barrington or Deer Park. Each comparable has the same neighborhood code assigned to the subject property and is located from .06 to 1.09-miles from the subject.

The parcels range in size from 39,690 to 67,471 square feet of land area and have land assessments ranging from \$39,845 to \$51,730 or from \$0.77 to \$1.00 per square foot of land area.

The comparables consist of either one-story or two-story dwellings of frame exterior construction. The homes were built from 1978 to 1987 and range in size from 2,023 to 2,635 square feet of living area. Each dwelling has an unfinished basement, where comparable #4 is a walkout-style. Features include central air conditioning, one to three fireplaces and a garage ranging in size from 529 to 1,080 square feet of building area. The comparables have improvement assessments ranging from \$96,449 to \$130,042 or from \$44.95 to \$49.35 per square foot of living area.

As part of the appellant's submission, it was acknowledged that the subject property was purchased in October 2018 for \$576,500 or \$225.37 per square foot of living area, including land.

Based on the foregoing lack of assessment equity evidence, the appellant requested a reduced land assessment of \$41,708 or \$0.92 per square foot of land area and a reduced improvement assessment of \$126,242 or \$49.35 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 \$192,147. The subject property has a land assessment of \$46,249 or \$1.03 per square foot of land area and an improvement assessment of \$145,898 or \$57.04 per square foot of living area.

In response to the appeal, the board of review submitted a copy of the Multiple Listing Service (MLS) data sheet related to the October 2018 sale price of the subject property for \$576,500 along with a copy of the subject's property record card. The subject's total assessment reflects a market value of \$584,211, including land, when using the 2019 three-year median level of assessments in Lake County of 32.89% as determined by the Illinois Department of Revenue.

The board of review did not supply any equity data responsive to the basis of the appellant's appeal. Given the foregoing submission, 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 concerning both the land and improvement assessments. 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 met this burden of proof and reductions in both the land and improvement assessments of the subject property are warranted.

The appellant submitted five equity comparables to challenge the inequity of the subject's land assessment. The board of review did not provide any land equity data. The Board has given reduced weight to appellant's comparables #1 and #5 as these parcels differ substantially in lot size when compared to the subject and additionally, comparable #5 is more than a mile distant from the subject.

The Board finds the best evidence of land assessments equity to be appellant's comparables #2, #3 and #4 which are in relatively close proximity to the subject and more similar in lot size to the subject parcel. These comparables have land assessments ranging from \$0.90 to \$0.98 per square foot of land area. The subject has a land assessment of \$1.03 per square foot of land area which falls above the range established by the best land equity comparables in this record. Based on this record and after considering that appellant's comparable #3 is most similar in lot size to the subject, the Board finds that the appellant established with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is warranted.

The appellant submitted five equity comparables to challenge the inequity of the subject's improvement assessment. The board of review did not provide any improvement equity data. The Board has given reduced weight to appellant's comparable #1 due to its substantially smaller dwelling size when compared to the subject.

On this limited record, the Board finds the best evidence of assessment equity regarding the improvement to be appellant's comparables #2 through #5 which present varying degrees of similarity to the subject in location, design, age, size and some features with none having the same foundation type as the subject suggesting adjustments would be necessary for design differences. These comparables have improvement assessments that range from \$109,192 to \$130,042 or from \$44.95 to \$49.35 per square foot of living area. The subject's improvement assessment of \$145,898 or \$57.04 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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

John Connors  
20975 N. Pheasant Trail  
Barrington, IL 60010

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085