



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

APPELLANT: Julie Gwiasda
DOCKET NO.: 19-08644.001-R-1
PARCEL NO.: 14-31-302-013

The parties of record before the Property Tax Appeal Board are Julie Gwiasda, 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: \$40,248
IMPR.: \$155,905
TOTAL: \$196,153

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 dwelling¹ of wood siding exterior construction with 2,644 square feet of above grade living area. The dwelling was constructed in 1966 and is approximately 53 years old. Features of the home include a lower level with finished area, central air conditioning, a fireplace, and an 897 square foot garage. The property has a 20,046 square foot site and is located in Barrington, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables are located from 0.23 to 0.37 of a mile from the subject

¹ The parties differ on the subject's design. The Board finds the best evidence of the subject's design is found in the subject's property record card presented by the board of review, which contains a sketch showing the subject has a lower level.

property. The comparables are reportedly improved with one-story homes of brick exterior construction ranging in size from 1,764 to 2,529 square feet of above grade living area. The dwellings range in age from 57 to 64 years old. Each home has a basement with finished area and a garage ranging in size from 480 to 675 square feet of building area. Three homes each have a fireplace and three homes each have central air conditioning. The comparables have improvement assessments ranging from \$91,115 to \$120,840 or from \$47.78 to \$52.34 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$133,270 or \$50.40 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,153. The subject property has an improvement assessment of \$155,905 or \$58.97 per square foot of above grade living area.

In support of its contention of the correct assessment the board of review submitted information on 18 equity comparables presented on four grids. The second and third grids contain assessment information for the 2020 tax year rather than the 2019 tax year at issue in this appeal, which are not relevant to this appeal, and therefore, shall not be further analyzed or discussed. The first and fourth grids contain information on eight equity comparables, which are renumbered as #1 through #8. The comparables are located from 0.28 to 0.68 of a mile from the subject property and four comparables are located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story homes of brick or frame exterior construction ranging in size from 2,206 to 3,106 square feet of above grade living area. The dwellings were built from 1964 to 1975. Each home has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 441 to 832 square feet of building area. Comparable #8 also has a 576 square foot detached garage. The comparables have improvement assessments ranging from \$94,658 to \$143,640 or from \$41.68 to \$57.28 per square foot of above grade living area.

The board of review submitted a brief asserting that the subject is the only split-level home in its neighborhood. The board of review explained its comparables show ranch-style homes in the subject's neighborhood and split-level homes in an adjoining neighborhood. The board of review also submitted an aerial photograph of the subject and information on the appellant's comparables, including a grid analysis and property record cards.

Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 record contains a total of 12 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #5 through #8, due to their locations outside the subject's neighborhood.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 through #4, which have varying degrees of similarity to the subject. These comparables have improvement assessments that range from \$94,658 to \$133,021 or from \$41.68 to \$44.25 per square foot of above grade living area. The subject's improvement assessment of \$155,905 or \$58.97 per square foot of above grade living area falls above the range established by the best comparables in this record, but appears to be justified because the subject is a split-level home with a lower level with finished area compared to the best comparables' one-story homes and unfinished basements. Based on this record and after considering appropriate adjustments to the best 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 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: June 21, 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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