



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

APPELLANT: Daniel Lutz
DOCKET NO.: 20-00765.001-R-1
PARCEL NO.: 13-25-302-005

The parties of record before the Property Tax Appeal Board are Daniel Lutz, 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: \$63,461
IMPR.: \$148,632
TOTAL: \$212,093

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 2020 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 1-story dwelling of wood siding construction with 3,427 square feet of living area. The dwelling is approximately 43 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace, and a garage with 1,469 square feet of building area. The property has an approximate 111,923 square foot site and is located in 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 three equity comparables with the same neighborhood code as the subject property and located from .2 of a mile to 1.92 miles from the subject. The comparables are improved with 1.5-story dwellings of wood-siding or brick exterior construction that range in size from 2,792 to 2,925 square feet of living area. The homes range in age from 43 to 57 years old. The comparables are described as

having full or partial basements with finished area; central air conditioning; one or two fireplaces; and a garage ranging in size from 484 to 1,200 square feet of building area. The comparables have improvement assessments that range from \$94,765 to \$107,902 or from \$33.94 to \$36.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$119,830 or \$34.97 per square foot of living area.

The appellant's submission included a copy of the "Notice of Findings by the Lake County Board of Review" final decision disclosing that the subject has a total assessment of \$212,093. The subject has an improvement assessment of \$148,632 or \$43.37 per square foot of living area,

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated July 1, 2021.

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 Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

The Board finds the only evidence of assessment equity was submitted by the appellant. The comparables are relatively similar to the subject in location, basement finish, and some features. However, comparables #1 and #2 are older than the subject and each comparable is smaller in dwelling size and garage size than the subject dwelling suggesting that upward adjustments are needed for these differences to these comparables to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$94,765 to \$107,902 or from \$33.94 to \$36.89 per square foot of living area. The subject's improvement assessment of \$148,632 or \$43.37 per square foot of living area falls above the range established by the comparables in the record. However, the subject's improvement assessment is logical considering its larger dwelling size, larger garage size, and finished basement area when compared to the comparables in the record; in addition, the subject is newer than two of the comparables in the record. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate by clear and convincing evidence that the subject dwelling is inequitably assessed and, thus, 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: September 20, 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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COUNTY

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