



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

APPELLANT: Bryan Croll
DOCKET NO.: 20-00784.001-R-1
PARCEL NO.: 13-36-310-007

The parties of record before the Property Tax Appeal Board are Bryan Croll, 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: \$29,431
IMPR.: \$87,849
TOTAL: \$117,280

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 1.5-story dwelling of wood-siding exterior construction with 1,428 square feet of living area.¹ The dwelling was constructed in 1923 and is approximately 97 years old. Features of the home include a full unfinished basement, central air conditioning, and a detached garage with 484 square feet of building area. The property has a 6,612 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 located in the same neighborhood code as the subject property. The comparables

¹ The parties disagree on the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size to be the property record card submitted by the board of review which contains a schematic diagram with measurements.

consist of one, 1.5-story and two, 1.8-story dwellings of wood-siding exterior construction that range in size from 1,251 to 2,234 square feet of living area. The homes range in age from 90 to 100 years old. The comparables each feature a full unfinished basement; two comparables each have central air conditioning and a fireplace; and two comparables have an attached or a detached garage with 320 and 784 square feet of building area, respectively.² The comparables have improvement assessments that range from \$67,652 to \$117,442 or from \$46.52 to \$54.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$77,555 or \$54.31 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 \$117,280. The subject property has an improvement assessment of \$87,849 or \$61.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code as the subject property. The comparables consist of 1.5-story dwellings with wood-siding or stucco and stone exteriors that range in size from 1,368 to 1,580 square feet of living area. The homes were built from 1918 to 1930 with comparables #1 and #2 having been built in 1930 and 1925 but having effective years built of 1948 and 1945, respectively. Each comparable features a full basement, two with finished areas; four dwellings have central air conditioning; one comparable has a fireplace; and each comparable has a detached garage ranging in size from 360 to 608 square feet of building area. The comparables have improvement assessments that range from \$92,672 to \$121,449 or from \$60.55 to \$76.87 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 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 parties submitted a total of eight equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2 and #3 based on their larger dwelling sizes and/or lack of a garage feature relative to the subject. Additionally, the Board gave less weight to board of review comparables #1 and #2 based on their newer effective ages compared to the subject dwelling.

² For the garage feature, the appellant's grid depicts comparable #3 as having "none/320." Without further information clarifying the presence of a garage feature, the Board finds that appellant's comparable #3 lacks a garage.

The Board finds the best evidence of equity in assessment to be appellant's comparable #1, along with board of review comparables #3, #4, and #5 which are similar to the subject in location, design, age, dwelling size, and most features. However, board of review comparables #4 and #5 have a finished basement area which the subject lacks suggesting a downward adjustment needs to be considered for these comparables in order to make them more equivalent to the subject. These four best comparables in the record have improvement assessments ranging from \$67,658 to \$96,012 or from \$54.08 to \$65.90 per square foot of living area. The subject's improvement assessment of \$87,849 or \$61.52 per square foot of living area falls within the range established by the best equity comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. After considering adjustments to the most similar comparables in this record for differences from the subject such as finished basement area, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, 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:

April 19, 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

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