



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

APPELLANT: Thomas Broderick
DOCKET NO.: 20-00788.001-R-1
PARCEL NO.: 13-15-203-017

The parties of record before the Property Tax Appeal Board are Thomas Broderick, 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: \$39,188
IMPR.: \$161,948
TOTAL: \$201,136

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 2-story dwelling of brick and wood siding exterior construction with 3,841 square feet of living area.¹ The dwelling was constructed in 2001 and is approximately 19 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 720 square foot garage. The property has a 42,253 square foot site and is located in Lake Barrington, Cuba 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 0.07 to 0.28 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card presented by the board of review.

comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 4,004 to 4,543 square feet of living area. The dwellings are 19 years old. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 714 to 925 square feet of building area. The comparables have improvement assessments ranging from \$153,990 to \$167,770 or from \$36.87 to \$38.46 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$140,266 or \$36.52 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 \$201,136. The subject property has an improvement assessment of \$161,948 or \$42.16 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.² The comparables are located from 0.92 of a mile to 1.91 miles from the subject property and within the same assessment neighborhood code as the subject property. Three of the comparables are improved with homes of brick exterior construction and one comparable is improved with a 2-story home of brick and wood siding exterior construction with 3,857 square feet of living area. Comparable #4 was built in 2001 and has a basement with a recreation room, central air conditioning, and a fireplace. Each comparable has a garage ranging in size from 651 to 901 square feet of building area. The comparables have improvement assessments ranging from \$165,563 to \$196,048 or from \$45.19 to \$53.32 per square foot of living area.

The board of review also submitted a brief contending that its comparables, which are similar to the subject in dwelling size and exterior construction, support the subject's current assessment or a higher assessment for the subject. However, the board of review stated it does not seek an increase in the subject's assessment given the appellant's comparable #2.

Based on this evidence and argument, 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.

² The board of review provided limited information regarding the features of three of the comparables. The board of review's grid analysis lacks information regarding these three comparables' story height, year built, above ground living area, foundation type, basement size and features as applicable, central air conditioning, and fireplaces.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, and #3, as the board of review did not provide sufficient information regarding the features and amenities of these comparables for the Board to conduct a meaningful analysis of their similarities to and differences from the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #4, which are relatively similar to the subject in dwelling size, age, and some features, although four of these comparables have finished basement area which the subject does feature. These comparables have improvement assessments that range from \$153,990 to \$174,290 or from \$36.87 to \$45.19 per square foot of living area. The subject's improvement assessment of \$161,948 or \$42.16 per square foot of living area falls within the range established by the best comparables. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as finished basement area, 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 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

AGENCY

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