



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

APPELLANT: Aaron Bartz  
DOCKET NO.: 20-00790.001-R-1  
PARCEL NO.: 13-16-408-003

The parties of record before the Property Tax Appeal Board are Aaron Bartz, 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.:** \$193,242  
**TOTAL:** \$232,430

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 two-story dwelling of wood siding and brick exterior construction with 4,506 square feet of living area.<sup>1</sup> The dwelling was constructed in 2015 and is approximately 15 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 1,051 square foot attached garage. The property has an approximate 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 as the basis of the appeal. In support of this argument, the appellant submitted information on three equity

---

<sup>1</sup>The parties differ as to the property description of the subject. The board of review also disclosed that the subject property has a wood deck not reported by the appellant. The Board finds the best description of the subject is the property record card provided by the board of review.

comparables with the same assessment neighborhood code as the subject and within .29 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,908 to 5,318 square feet of living area. The dwellings range in age from 25 to 30 years old. The comparables each have a full basement, two of which have finished area. Each comparable has central air conditioning, two fireplaces, and an attached garage that ranges in size from 782 to 936 square feet of building area. The comparables have improvement assessments that range from \$152,770 to \$221,144 or from \$39.09 to \$41.58 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$183,687 or \$40.76 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 \$232,430. The subject property has an improvement assessment of \$193,242 or \$42.89 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject and within .46 of a mile from the subject. The board of review provided limited property characteristics for comparable #2 but disclosed it has wood siding exterior construction, a full basement and a 651 square foot attached garage. Comparables #1 and #3 were improved with two-story dwellings of brick or wood siding and brick exterior construction with either 4,466 or 4,601 of living area and were built in either 2001 or 2003. These comparables have a full basement, one of which has finished area. Other features of these dwellings include central air conditioning, two fireplaces, an attached garage with either 651 or 1,086 square feet of building area, and either a wood deck or plastic liner pool. The board of review reported that the three comparables have improvement assessments ranging from \$189,097 to \$204,836 or from \$41.96 to \$44.52 per square foot of living area. Based on this evidence, 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. 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 six suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their older ages and/or dissimilar dwelling sizes when compared to the subject. The Board gives reduced weight to board of review comparable #2 which lacked several salient property characteristics needed by the Board to make a meaningful analysis of its similarities to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are similar to the subject in location, design, age, dwelling sizes and some features. The comparables have improvement assessments of \$196,483 and \$204,836 or \$44.00 and

\$44.52 per square foot of living area. The subject's improvement assessment of \$193,242 or \$42.89 per square foot of living area falls below the assessments of the two best comparables in the record. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellant did not prove by 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Aaron Bartz, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

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