



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

APPELLANT: David Perrine  
DOCKET NO.: 20-00798.001-R-1  
PARCEL NO.: 13-15-105-005

The parties of record before the Property Tax Appeal Board are David Perrine, 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:** \$43,993  
**IMPR.:** \$182,616  
**TOTAL:** \$226,609

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 exterior construction with 3,930 square feet of living area. The dwelling was constructed in 2001 and is approximately 19 years old. Features of the home include a full walkout basement with 1,761 square feet of finished area, central air conditioning, a fireplace, an attached garage with 720 square feet of building area, and a gazebo. The property has a site measuring approximately 60,980 square feet 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 comparables located in the same neighborhood code as the subject property. The comparables consist of 2-story dwellings of wood-siding or stucco exterior construction that range in size from 4,111 to 4,281 square feet of living area. The homes range in age from 19 to 22 years old.

The comparables are described as having full basements, two with finished area. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 720 to 837 square feet of building area. The comparables have improvement assessments that range from \$112,836 to \$184,591 or from \$26.36 to \$44.90 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$139,320 or \$35.45 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 \$226,609. The subject property has an improvement assessment of \$182,616 or \$46.47 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 where board of review comparable #2 is the same property as appellant's comparable #2. The comparables consist of 2-story dwellings with brick, wood-siding, or brick and wood-siding exteriors that range in size from 3,907 to 4,111 square feet of living area. The homes were built from 1998 to 2001. Each comparable features a full basement, two with finished area. Each comparable also has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 636 to 837 square feet of building area. Comparables #2 and #3 each feature an inground swimming pool. The comparables have improvement assessments that range from \$177,600 to \$186,737 or from \$44.90 to \$47.52 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 seven equity comparables for the Board's consideration with one comparable being common to both parties. The Board gave less weight to appellant's comparables #3, along with board of review comparables #1, #3, and #4 based on their lack of a finished basement area, unlike the subject which has 1,761 square feet of finished basement area.

The Board finds the best evidence of equity in assessment to be appellant's comparables #1 and #2 which includes the parties' common comparable, in addition to board of review comparable #5 which are most similar to the subject in location, design, age, dwelling size, and most features. However, the parties' common comparable has a swimming pool which the subject lacks, and the subject has a gazebo which the comparables lack suggesting that adjustments would need to be considered to the comparables in order to make them more equivalent to the subject. The most similar comparables in the record have improvement assessments ranging from \$161,228 to \$184,591 or from \$38.24 to \$45.50 per square foot of living area. The

subject's improvement assessment of \$182,616 or \$46.47 per square foot of living area falls within the range established by the best equity comparables in this record on an overall improvement assessment basis and slightly above the range on a per square foot of living area basis. However, the Board finds that the subject's overall improvement assessment is justified given that the subject has a larger garage, larger finished basement area, and brick exterior when compared to board of review comparable #5, which is the most similar comparable to the subject in this record in terms of age and overall features and presents with an improvement assessment of \$179,658 or \$45.50 per square foot of living area.

Based on the evidence and after considering adjustments to the best comparables in this record for differences from the subject, 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 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:

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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