



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

APPELLANT: Michael & Kimberly Monreal
DOCKET NO.: 20-00940.001-R-1
PARCEL NO.: 13-13-114-013

The parties of record before the Property Tax Appeal Board are Michael & Kimberly Monreal, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$21,046
IMPR.: \$85,217
TOTAL: \$106,263

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 bi-level/raised ranch dwelling of wood siding exterior construction with 1,592 square foot of above ground living area.¹ The dwelling was built in 1962 and is approximately 58 years old. Features of the home include a basement with finished area, two fireplaces, central air conditioning, a 546 square foot attached garage, and a 576 square foot detached garage. The property has a 19,630 square foot site and is located in Barrington, Cuba Township, Lake County.

¹ For the subject property and each of the appellant's comparables the appellant reported a "1" for the air conditioning feature in their grid analysis. The Board finds the best description of the subject property was the subject's property record card and photographic evidence presented by the board of review which indicates the subject is a bi-level/raised ranch dwelling with central air conditioning that has a 546 square foot attached garage and a 576 detached garage.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on twelve equity comparables with the same neighborhood code as the subject and located from 0.11 to 0.60 of a mile from the subject property. The comparables are described as one-story dwellings of wood siding or brick exterior construction ranging in size from 1,290 to 1,977 square foot of above ground living area and were built from 1953 to 1961. Each comparable has “0” square feet reported for basement/lower level, but two comparables are each reported to have finished basement/lower level.² Eleven comparables each have one or two fireplaces, and each comparable has central air conditioning and from a 332 to an 800 square foot garage. The comparables have improvement assessments that range from \$56,096 to \$88,887 or from \$34.94 to \$48.56 per square foot of above ground living area. Based on this evidence, the appellants requested the subject’s improvement assessment be reduced to \$69,645 or \$43.75 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,263. The subject property has an improvement assessment of \$85,217 or \$53.53 per square foot of above ground living area. In support of its contention of the correct assessment, the board of review submitted three grid analyses and building sketches on ten equity comparables with the same neighborhood code as the subject and located within 0.03 to 0.61 of a mile from the subject property. For ease of reference, the grid analyses with only two equity comparables have been renumbered by the Board as comparables #9 and #10. The comparables are described as one-story, split-level, or raised ranch style dwellings of frame or frame with brick exterior construction ranging in size from 1,448 to 1,848 square foot of above ground living area and were built from 1953 to 1978. Five comparables are reported to have finished lower levels, one of which has a look out finished area. Each comparable has central air conditioning and one or two fireplaces. Nine comparables are reported to have from a 332 to 625 square foot garage. The comparables have improvement assessments that range from \$63,724 to \$93,638 or from \$41.01 to \$52.84 per square foot of above ground living area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The appellants contend 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 22 suggested equity comparables for the Board’s consideration. The Board has given less weight to the appellant’s comparables and the board of review

² The board of review evidence also included a comment that the appellants’ comparables had no basements, and the subject’s detached garage built in 2015 “accounts for approximately \$2.00 SF.”

comparables #1 through #8 due to the dissimilar split-level or one-story style dwellings without a basement when compared to the bi-level/raised ranch design of the subject property.

The Board finds the best evidence of assessment equity to be the board of review comparables #9 and #10. These two comparables are similar to the subject in location, bi-level/raised ranch style, dwelling size, and some features. However, unlike the subject, these comparables lack a detached garage, comparable #9 lacks an attached garage but has a look out finished basement, and comparable #10 is slightly older in age than the subject dwelling. These two comparables have improvement assessments of \$82,741 and \$93,638 or \$52.84 and \$50.67 per square foot of above ground living area, respectively. The subject's improvement assessment of \$85,217 or \$53.53 per square foot of above ground living area is bracketed by the two best comparables in this record on an overall improvement assessment basis but falls above on a per above ground square foot basis. However, after considering adjustments to the comparables for differences in features when compared to the subject, including but not limited to the dwelling's older age and/or attached/detached garages, the Board finds the appellant did not 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.

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 presented.

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: March 21, 2023



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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