



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

APPELLANT: David Helminiak
DOCKET NO.: 20-06803.001-R-1
PARCEL NO.: 13-25-301-007

The parties of record before the Property Tax Appeal Board are David Helminiak, the appellant; 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: \$53,578
IMPR.: \$65,805
TOTAL: \$119,383

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 tri-level dwelling¹ of wood siding exterior construction with 1,845 square feet of living area. The dwelling was constructed in 1966 and is approximately 54 years old. Features of the home include a lower level with finished area, a fireplace and a 616 square foot garage. The property has an approximately 80,688 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code and within 1½ blocks from the subject property. The comparables have sites that range in size from 75,664 to 96,137 square feet of land area and are improved with a 1-story, a 1.5-story, a 2-story

¹ The Board finds the best description of the subject property was reported in its property record card, submitted by the appellant.

or a part 1-story/part 2-story dwelling of frame exterior construction that range in size from 1,408 to 3,072 square feet of living area.² The homes were built from 1962 to 1998. Three comparables have a basement with finished area. Each dwelling has central air conditioning and a garage ranging in size from 440 to 846 square feet of building area. Three comparables each have one fireplace. The comparables have land assessments that range from \$51,248 to \$59,069 or from \$0.61 to \$0.68 per square foot of land area. The comparables have improvement assessments that range from \$46,907 to \$77,143 or from \$15.27 to \$45.96 per square foot of living area.

The appellant submitted written comments describing its comparable #1 as including a 3-car garage with second floor office space which was constructed in 1998. The appellant asserted that an existing garage was converted into a 2-story home containing two bedrooms, 2½ bathrooms and a 1-car garage. In support of this claim, the appellant submitted a property record card for this parcel and exterior photographs depicting the 3-car garage with second floor as well as a 2-story dwelling. The Board notes the property record card for appellant's comparable #1 reports only an 864 square foot garage and includes a notation indicating a barn was converted into a 2-story dwelling with an estimated value of \$215,000. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$98,145 with a land assessment of \$51,243 or \$0.64 per square foot of land area and an improvement assessment of \$46,902 or \$25.42 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 \$119,383. The subject has a land assessment of \$53,578 or \$0.66 per square foot of land area and an improvement assessment of \$65,805 or \$35.67 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 located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 29,110 to 207,740 square feet of land area and are improved with split-level dwellings of wood siding or brick and wood siding exterior construction that range in size from 1,665 to 1,998 square feet of living area. The homes were built from 1957 to 1974. Comparables #2, #3 and #4 have effective ages ranging from 1971 to 1975. Each comparable has a lower level with finished area, central air conditioning, one fireplace and an attached garage ranging in size from 388 to 583 square feet of building area. Comparable #2 also has a 216 square foot detached garage and comparable #1 has an inground swimming pool. The comparables have land assessments that range from \$21,597 to \$90,121 or for \$0.43 and \$0.74 per square foot of land area and improvement assessments that range from \$63,916 to \$79,332 or from \$35.28 to \$42.36 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 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

² Some property characteristics for the appellant's comparables were corrected or amended with information reported in the property record cards for the properties submitted by the appellant.

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 eight assessment comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to the board of review comparables which are substantially different in site size when compared to the subject's site size. The Board finds the appellant's comparables are more similar to the subject in site size. These comparables have land assessments of \$51,248 to \$59,069 or from \$0.61 to \$0.68 per square foot of land area. The subject property has a land assessment of \$53,578 or \$0.66 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellant's comparables which differ from the subject in age and/or dwelling size. Furthermore, the record is not clear as to the reported assessments for appellant's comparable #1, as they do not appear to reflect both the converted barn and the 3-car garage with finished second story. The Board also gives less weight to board of review comparables #1 and #2 which feature an inground swimming pool, second garage, are located more distant from the subject property and/or differ from the subject in age.

The Board finds the best evidence of improvement assessment equity to be board of review comparables #3 and #4 which are more similar to the subject in location, age, design, dwelling size and some other features. These two best comparables have improvement assessments of \$70,498 and \$68,549 or \$35.28 and \$36.56 per square foot of living area, respectively. The subject's improvement assessment of \$65,805 or \$35.67 per square foot of living area falls below the two the best comparables in this record on an overall improvement assessment basis and is bracketed by the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 the 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.

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: February 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

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

APPELLANT

David Helminiak
21412 N Elizabeth Road
Barrington , IL 60010

COUNTY

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