



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

APPELLANT: Warren Habib
DOCKET NO.: 21-00493.001-R-1
PARCEL NO.: 13-23-208-009

The parties of record before the Property Tax Appeal Board are Warren Habib, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.¹

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: \$71,766
IMPR.: \$170,080
TOTAL: \$241,846

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 2021 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 exterior construction with 4,118 square feet of living area.² The dwelling was constructed in 1999 and is approximately 22 years old. Features of the home include a basement with finished area, attic with finished area, central air conditioning, three fireplaces, an 800 square foot inground swimming pool and a 721 square foot garage. The property has an approximately 127,195 square foot site and is located in North Barrington, Cuba Township, Lake County.

¹ The parties agreed to forego the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

² The Board finds the best description of the subject property was reported in the subject's property record card, submitted by the board of review and not refuted by the appellant. The subject is reported to have 81 square feet of finished attic area included in the above grade living area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales presented in two grids. The properties are located from 0.73 of a mile to 1.60 miles from the subject property. The comparables have sites that range in size from 98,393 to 123,459 square feet of land area and are improved with two-story dwellings of brick or frame exterior construction that range in size from 2,899 to 4,412 square feet of living area. The dwellings were built from 1983 to 1991. Each comparable has a basement, two with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 572 to 996 square feet of building area. Comparable #2 has a 756 square foot inground swimming pool and a 2,676 square foot enclosed porch. The properties sold from May 2019 to October 2020 for prices ranging from \$382,500 to \$715,000 or from \$129.93 to \$172.60 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$204,628 which reflects a market value of \$613,945 or \$149.09 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$241,846. The subject's assessment reflects a market value of \$725,611 or \$176.20 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.75 of a mile to 1.61 miles from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 88,000 to 181,210 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 3,905 to 4,687 square feet of living area. The homes were built from 1991 to 1999. Each comparable has a basement, three with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 796 to 936 square feet of building area. The properties sold from October 2020 to March 2022 for prices ranging from \$674,000 to \$1,299,000 or from \$160.76 to \$277.15 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #1 and #2 which are substantially smaller in dwelling size and somewhat older in construction date when compared to the subject and other comparables in the record.

The Board finds that, except for the common property, all other comparable sales in the record sold more than 12 months from the January 1, 2021 assessment date at issue. The appellant submitted comparables which sold prior to the lien date at issue while the board of review submitted comparable sales which sold after the lien date at issue. Nevertheless, the Board finds the best evidence of market value to be the appellant's comparables #3 and #4 along with board of review comparables, including the common property. These five properties have varying degrees of similarity to the subject in location, age, design, site size, dwelling size and other features. They sold from May 2019 to March 2022 for prices ranging from \$674,000 to \$1,299,000 or from \$160.76 to \$277.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$725,611 or \$176.20 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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: _____

December 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

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