



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

APPELLANT: Stuart & Kathleen Barnett
DOCKET NO.: 21-02106.001-R-1
PARCEL NO.: 16-36-203-016

The parties of record before the Property Tax Appeal Board are Stuart & Kathleen Barnett, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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: \$137,194
IMPR.: \$193,600
TOTAL: \$330,794

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 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 1.5-story dwelling of brick and wood siding exterior construction with 3,872 square feet of living area. The dwelling was constructed in 1967 and is 54 years old with a reported effective age of 1985. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and an 840 square foot garage. The property has an approximately 20,530 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 2.5-story dwellings of wood siding or brick exterior construction that range in size from 3,722 to 4,095 square feet of living area. The homes are 16 to 96 years old. One comparable is reported to have a crawl space foundation and three

comparables are reported to have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 200 to 572 square feet of building area. The comparables have improvement assessments that range from \$148,033 to \$184,698 or from \$36.15 to \$47.82 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$330,794. The subject has an improvement assessment of \$193,600 or \$50.00 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 with the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story dwellings of stone and wood siding, wood siding, brick, or brick and wood siding exterior construction ranging in size from 3,664 to 4,275 square feet of living area. The homes were built from 1950 to 1968 with effective years built from 1963 to 1983. Four comparables have basements with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 484 to 675 square feet of building area. Two comparables have inground swimming pools. The comparables have improvement assessments that range from \$179,838 to \$225,823 or from \$47.72 to \$54.26 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 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables due to differences in finished basement area or age when compared to the subject. The Board gives less weight to board of review comparables #2 and #5 due to each having an inground swimming pool which is not a feature of the subject. In addition, comparable #5 is an older dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4 which are similar to the subject in location, age, dwelling size and some features. These comparables have improvement assessments that range from \$189,670 to \$204,013 or from \$47.72 to \$52.88 per square foot of living area. The subject's improvement assessment of \$193,600 or \$50.00 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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.

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:

July 18, 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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