



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

APPELLANT: Art & Judy Orlandi
DOCKET NO.: 21-02459.001-R-1
PARCEL NO.: 13-13-305-008

The parties of record before the Property Tax Appeal Board are Art & Judy Orlandi, 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: \$21,237
IMPR.: \$131,517
TOTAL: \$152,754

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 one-story dwelling of wood siding and brick exterior construction with 2,542 square feet of living area.¹ The dwelling was constructed in 1956 and has a reported effective age of 1975. Features of the home include a lower level with finished area, central air conditioning, a fireplace and a 495 square foot garage. The property has an approximately 19,746 square foot site and is located in North Barrington, Cuba Township, Lake County.

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 four equity

¹ The parties differ as to the subject's dwelling size and exterior construction. The Board finds the best description of the subject dwelling is found in the property record card provided by the board of review, which contains a schematic diagram and dimensions of the improvements.

comparables that have the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick, aluminum siding or wood siding exterior construction ranging in size from 2,524 to 2,918 square feet of living area. The dwellings were built from 1950 to 1955. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 504 to 819 square feet of building area. The comparables have improvement assessments ranging from \$105,320 to \$138.19 or from \$41.21 to \$47.40 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$114,942 or \$45.22 per square foot of living area, when using 2,542 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,754. The subject property has an improvement assessment of \$131,517 or \$51.74 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 that have the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,164 to 2,539 square feet of living area. The dwellings were built from 1953 to 1979 with comparables #1, #3 and #4 having reported effective ages of 1955, 1962 and 1966, respectively. The comparables each have a basement with finished area, two of which are walk-outs. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 520 to 1,120 square feet of building area. Comparable #4 has a fully finished attic. The comparables have improvement assessments ranging from \$112,397 to \$159,197 or from \$44.27 to \$64.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to board of review comparable #2 due to its newer age, when compared to the subject and to board of review comparable #4 due to its fully finished attic, not a feature of the subject.

The Board finds the parties' remaining comparables are overall more similar to the subject in location, dwelling size, design, age and some features. These best comparables have improvement assessments that range from \$105,320 to \$138,319 or from \$41.21 to \$52.38 per square foot of living area. The subject's improvement assessment of \$131,517 or \$51.74 per square foot of living area falls within the range established by the best comparables in the record.

After considering adjustments to the best comparables for differences when compared to 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:

October 17, 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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