



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

APPELLANT: Brian Lunt
DOCKET NO.: 21-02486.001-R-1
PARCEL NO.: 13-01-200-001

The parties of record before the Property Tax Appeal Board are Brian Lunt, the appellant, 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: \$41,160
IMPR.: \$209,316
TOTAL: \$250,476

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 1-story dwelling of wood siding exterior construction with 4,036 square feet of living area. The dwelling was constructed in 1959, is approximately 62 years old, and has a reported effective age of 1979.¹ Features of the home include a lookout basement with 1,000 square feet of finished area,² central air conditioning, two fireplaces, and a 492 square foot garage. The property has a 103,011 square foot site and is located in Barrington, Cuba Township, Lake County.

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

² The board of review stated it learned the subject has finished basement area when researching the subject property for this appeal, which was not included in the 2021 tax year assessment. This contention was not refuted by the appellant in written rebuttal. Thus, the Board finds the subject has 1,000 square feet of finished basement area.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject and from 0.46 to 0.90 of a mile from the subject. The comparables are improved with 1-story homes of wood siding, wood siding and brick, or wood siding and stone exterior construction. The homes range in size from 3,018 to 4,735 square feet of living area and range in age from 46 to 64 years old. Two homes each have a basement with 250 or 2,263 square feet of finished area and one home has a crawl space foundation. Each home features central air conditioning, two or three fireplaces, and a garage ranging in size from 600 to 1,378 square feet of building area. The comparables have improvement assessments ranging from \$137,588 to \$222,588 or from \$40.28 to \$49.66 per square foot of living area. Based on this evidence the appellant 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 \$250,476. The subject property has an improvement assessment of \$209,316 or \$51.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject and from 0.56 of a mile to 1.04 miles from the subject. The comparables are improved with 1-story or part 1-story part 2-story homes³ of frame or brick with frame exterior construction ranging in size from 3,266 to 3,442 square feet of living area. The dwellings were built from 1977 to 1984. Each home has a basement, two of which have 1,800 or 1,827 square feet of finished area, central air conditioning, two fireplaces, and a garage ranging in size from 741 to 840 square feet of building area. The comparables have improvement assessments ranging from \$173,531 to \$185,903 or from \$52.78 to \$54.01 per square foot of living area.

The board of review noted the subject is one of the largest homes in its neighborhood, with an addition of 2,338 square feet of living area built in 2006. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 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.

³ The board of review reported comparable #2 is a 1-story home but also reported this home has second floor living area, indicating this comparable is part 1-story part 2-story home.

The record contains a total of six comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables due to substantial differences from the subject in dwelling size or design.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, which are relatively similar to the subject in dwelling size, age/effective age, location, and some features, although one of these comparables is a smaller home with an older effective age and less finished basement area than the subject and the other comparable is a larger home that lacks a basement compared to the subject's basement with 1,000 square feet of finished area, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$137,588 and \$222,588 or of \$40.28 and \$47.01 per square foot of living area, respectively. The subject's improvement assessment of \$209,316 or \$51.86 per square foot of living area is bracketed by the best comparables in terms of total improvement assessment and is above the best comparables on a per square foot basis. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, 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.

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

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