



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

APPELLANT: Thomas & Barbara Barry
DOCKET NO.: 21-03392.001-R-1
PARCEL NO.: 11-16-204-004

The parties of record before the Property Tax Appeal Board are Thomas and Barbara Barry, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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 ***a reduction*** 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: \$204,860
IMPR.: \$165,945
TOTAL: \$370,805

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,990 square feet of living area. The dwelling was built in 1978 and is approximately 43 years old. Features of the home include a full unfinished walk-out basement, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 750 square feet of building area. The property has a site with approximately 25,870 square feet of land area located in Libertyville, Libertyville Township, Lake County.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings of wood siding exterior construction that range in size from 3,016 to 4,076 square feet of living area. The homes range in age from 43 to 60

¹ By correspondence dated November 3, 2022, the appellants waived their request for a hearing.

years old. Each comparable has an unfinished full basement with two being a walk-out design, central air conditioning, one fireplace, 4 or 4½ bathrooms, and an attached garage ranging in size from 600 to 1,229 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from .05 to .23 of a mile from the subject property. Their improvement assessments range from \$125,414 to \$226,130 or from \$37.84 to \$55.48 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$145,314.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$380,259. The subject property has an improvement assessment of \$175,399 or \$58.66 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables improved with dwellings of wood siding or brick and wood siding exterior construction with 2,938 and 2,922 square feet of above ground living area, respectively.² The homes were built in 1979 and 1984 but have effective construction dates of 1988 and 1996, respectively. Each home has a full unfinished basement, central air conditioning, two fireplaces, 4½ and 3½ bathrooms, and an attached garage with 1,125 and 671 square feet of building area, respectively. Comparable #2 also has a metal utility shed. The comparables are located within 129 feet (.02 of a mile) from the subject property. These two comparables have improvement assessments of \$204,436 and \$165,103 or \$69.58 and \$56.50 per square foot of living area, respectively.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 and board of review comparable #2 as these comparables are most similar to the subject in size, style and most features. Appellant's comparable #2 is approximately 17 years older than the subject dwelling indicating an upward adjustment for age would be appropriate. These comparables have improvement assessments that range from \$125,414 to \$165,103 or from \$37.84 to \$56.50 per square foot of living area. The subject's improvement assessment of \$175,399 or \$58.66 per square foot of living area falls above the range established by the best comparables in this record. Less weight is given appellant's comparable #3 due to differences from the subject dwelling in size. Less weight is given board of review comparable #1 due to differences from the subject dwelling in style. Based on this record the Board finds the

² The board of review grid analysis described each home as having a story height of "1", however, comparable #2 has an above ground living area of 2,922 square feet and a ground floor living area of 1,987 square feet, indicating the home is a multi-level dwelling.

appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: February 20, 2024



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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