



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

APPELLANT: Pamela Klein  
DOCKET NO.: 22-00604.001-R-1  
PARCEL NO.: 13-15-401-011

The parties of record before the Property Tax Appeal Board are Pamela Klein, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$43,836  
**IMPR.:** \$147,312  
**TOTAL:** \$191,148

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 2022 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 brick and frame exterior construction with 3,181 square feet of living area. The dwelling was constructed in 1977 and is approximately 45 years old. Features of the home include a walk-out basement, central air conditioning, two full-baths, one half-bath, two fireplaces, a 461 square foot deck, a 288 square foot patio, a 204 square foot open porch, a 259 square foot enclosed porch and a 700 square foot garage.<sup>1</sup> The property has an approximately 46,319 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity

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<sup>1</sup> Descriptive information regarding the subject not provided by the appellant is found in the evidence presented by the board of review.

comparables that have the same assessment neighborhood code as the subject and are located from 1.8 to 2.6 miles from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,610 to 3,870 square feet of living area. The dwellings are 34 to 50 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, two or three full-baths, one or two half-baths, one to three fireplaces and a garage ranging in size from 536 to 770 square feet of building area. The comparables have improvement assessments ranging from \$87,171 to \$130,553 or from \$33.18 to \$33.91 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,722 or \$33.55 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,148. The subject property has an improvement assessment of \$147,312 or \$46.31 per square foot of living area.

In response to the appellant's comparables, the board of review submitted a grid analysis that contained additional descriptive details for each comparable. Three of the appellant's comparables each have a deck ranging in size from 350 to 572 square feet, two comparables each have an open porch with either 24 or 228 square feet and comparable #4 has a shed. The board of review asserted that the subject has a large, enclosed frame porch, unlike the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables that have the same assessment neighborhood code as the subject and are located from .13 to 2.15 miles from the subject property. The comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 2,836 to 3,211 square feet of living area. The dwellings were built from 1973 to 1995. The comparables each have a walk out basement, five of which have finished area. Each comparable has central air conditioning, three full-baths, one half-bath, one to three fireplaces and a garage ranging in size from 528 to 888 square feet of building area. Four comparables each have a deck ranging in size from 192 to 635 square feet, three comparables each have a patio ranging in size from 192 to 585 square feet, five comparables each have an open porch ranging in size from 49 to 459 square feet and two comparables each have an enclosed porch containing either 204 or 400 square feet. Comparable #6 has a gazebo. The comparables have improvement assessments ranging from \$126,668 to \$172,687 or from \$43.33 to \$53.78 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 taxpayer 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.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #1, #2, #3 and #6 due to their distant locations from the subject being more than one mile away. Additionally, the appellant's comparables #2 and #3 differ from the subject in dwelling size and board of review comparable #1 has a considerably newer dwelling age when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #4 and #5, which are most similar to the subject in location and similar to the subject in dwelling size, design and age. However, the Board finds these two comparables have features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables have improvement assessments of \$146,746 and \$149,777 or \$47.76 and \$50.74 per square foot of living area. The subject's improvement assessment of \$147,312 or \$46.31 per square foot of living area is bracketed by the two best comparables in the record in terms of total improvement assessment but below the comparables on a per square foot basis. 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: March 26, 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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