



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

APPELLANT: Joann Holman
DOCKET NO.: 22-00625.001-R-1
PARCEL NO.: 13-15-105-002

The parties of record before the Property Tax Appeal Board are Joann Holman, 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 **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: \$45,322
IMPR.: \$171,765
TOTAL: \$217,087

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 2-story dwelling of brick and frame exterior construction with 3,817 square feet of living area.¹ The dwelling was built in 2000 and is approximately 22 years old. Features of the home include an unfinished walkout basement, central air conditioning, two fireplaces, a 720 square foot garage, and a 1,459 square foot inground swimming pool. The property has an approximately 83,635 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

¹ The parties disagree on dwelling size. The Board finds the best evidence of dwelling size is found in the property record card printed on October 24, 2002, despite the memo from the board of review referencing corrections made to the property after inspection.

comparables located in the subject's assessment neighborhood. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,108 to 4,446 square feet of living area. The dwellings are either 21 or 32 years old. The comparables each have a basement with one having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 630 to 812 square feet of building area. Each comparable is reported to have a 465 to 920 square foot inground swimming pool.² The comparables have improvement assessments that range from \$145,714 to \$178,808 or from \$35.04 to \$40.22 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$147,049 or \$38.52 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 \$235,879. The subject property has an improvement assessment of \$190,557 or \$49.92 per square foot of living area, based on the property record card dwelling size in 2022 of 3,817 square feet.

In support of its contention of the correct assessment, the board of review submitted information on one equity comparable located in the subject's assessment neighborhood code. The comparable is improved with a 2-story dwelling of frame and brick exterior construction with 4,332 square feet of living area. The dwelling was built in 1998. The comparable has a partially finished walkout basement, central air conditioning, three fireplaces, a garage with 839 square feet of building area, and a 576 square foot inground swimming pool. The comparable has an improvement assessment of \$199,091 or \$45.96 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 as well as board of review comparable #1 which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 which are more similar to the subject in design, age, and dwelling size with varying degrees of similarity in other features. However, the appellant's comparable #2 has basement finish,

² Sizes of the comparable pools were drawn from the board of review grid of the appellant's comparables which provided greater detailed information.

unlike the subject. These two comparables have improvement assessments of \$145,714 and \$164,491 or of \$35.04 and \$40.04 per square foot of living area, respectively. The subject's improvement assessment of \$190,557 or \$49.92 per square foot of living area falls above the improvement assessment of the two most similar comparables in this record and is excessive. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellant demonstrated that the subject's improvement is 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: 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

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