



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

APPELLANT: John Barringer  
DOCKET NO.: 22-00638.001-R-1  
PARCEL NO.: 13-21-301-026

The parties of record before the Property Tax Appeal Board are John Barringer, 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:** \$42,083  
**IMPR.:** \$158,695  
**TOTAL:** \$200,778

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 wood siding exterior construction with 3,472 square feet of living area. The dwelling was constructed in 1992 and is approximately 30 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and an attached garage with 545 square feet of building area. The property has an approximately 44,466 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 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 3,040 to 3,870 square feet of living area. The dwellings range in age from 34 to 42 years old. Each

comparable has a partially finished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 598 to 888 square feet of building area. The comparables have improvement assessments ranging from \$104,963 to \$130,553 or from \$30.95 to \$35.59 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,778. The subject property has an improvement assessment of \$158,695 or \$45.71 per square foot of living area.

The board of review submitted a memorandum noting the subject property has a lookout basement, while none of the comparables submitted by the appellant possessed this feature. The board of review also asserted all of the appellant's comparables "have had reductions creating **Isolated Examples of Inequality** (emphasis added by the board of review)."

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 3,570 to 3,994 square feet of living area. The dwellings were built from 1985 to 1992 and thus would range in age from approximately 30 to 37 years old. The comparables each have a partially finished basement with one of these described as a lookout. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 627 to 805 square feet of building area. The comparables have improvement assessments ranging from \$166,114 to \$193,537 or from \$45.83 to \$48.46 per square foot of living area.

### **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.

The parties submitted a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with an improvement assessment that is considerably lower on a per square foot basis than other comparables in this record. The Board also gives less weight to the appellant's comparables #2, #3, and #4 as well as board of review comparable #5 which are less similar to the subject in age and/or dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity are the board of review's four remaining comparables which are overall more similar to the subject in design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$166,114 to \$176,115 or from \$45.83 to \$48.28 per square foot of living area. The subject's improvement assessment

of \$158,695 or \$45.71 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering 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 is inequitably assessed and a reduction in the subject's assessment is not warranted.

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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