



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

APPELLANT: Donna Reynolds
DOCKET NO.: 22-00836.001-R-1
PARCEL NO.: 13-15-402-005

The parties of record before the Property Tax Appeal Board are Donna Reynolds, 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: \$38,026
IMPR.: \$98,423
TOTAL: \$136,449

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 1-story ranch-style dwelling of wood siding exterior construction with 2,585 square feet of living area. The dwelling was constructed in 1986 and is 36 years old. Features of the home include a basement with 1,700 square feet of finished area, central air conditioning, a fireplace, and a 572 square foot garage. The property has an approximately 40,179 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 from .15 of a mile to 1.36 miles from the subject property and have the same assessment neighborhood code as the subject property. The comparables are improved with 1-story ranch-style dwellings of wood siding exterior construction that range in size from 2,136

to 2,875 square feet of living area. The dwellings range in age from 36 to 49 years old. Each comparable features a partially finished basement ranging in size from 831 to 2,150 square feet of finished areas, with two having a walkout-style basement. Each comparable also has central air conditioning, one or two fireplaces, and a garage ranging in size from 460 to 874 square feet of building area. The comparables have improvement assessments that range from \$84,053 to \$104,263 or from \$36.11 to \$39.35 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$98,423 or \$38.07 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 \$155,113. The subject property has an improvement assessment of \$117,087 or \$45.29 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 from 1.28 to 1.86 miles from the subject property and have the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of frame construction that range in size from 2,272 to 2,657 square feet of living area. The comparables were built from 1980 to 1990. Each home features a partially finished basement with comparable #3 having a walkout-style basement. Each comparable also has central air conditioning and a garage ranging in size from 521 to 984 square feet of building area. Two comparables each have two fireplaces, and comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$105,446 to \$127,563 or from \$46.41 to \$48.01 per square foot of living area.

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 parties submitted information on seven equity comparables to support their respective positions. The Board gives less weight to appellant's comparable #4 and board of review comparable #1 due to their significantly smaller dwelling sizes relative to the subject dwelling. Additionally, board of review comparable #1 is located least proximate from the subject, being nearly two miles in distance from the subject property. The Board also gives less weight to board of review comparable #2 based on featuring an inground swimming pool, a characteristic that the subject property lacks and a significantly larger garage relative to the subject's garage. Lastly, the Board gives reduced weight to board of review comparable #3 due to having a walkout style basement unlike the subject, a significantly larger garage, and an additional fireplace when compared to the subject.

The Board finds the best evidence of uniformity to be appellant's comparables #1, #2, and #3 which are similar to the subject in location, dwelling size, garage size, basement finish area, and most features. Although appellant's comparable #3 has a walkout-style basement which is not a feature of the subject, the Board finds that this comparable more closely resembles the subject in all other characteristics such as dwelling size, size of basement finish area, garage size, and its location, being the only comparable in the record located less than 1 mile from the subject property. The best comparables in the record have improvement assessments that range from \$97,732 to \$104,263 or from \$36.11 to \$39.06 per square foot of living area. The subject's improvement assessment of \$117,087 or \$45.29 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject property, the Board finds that subject's improvement is inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request is 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: January 16, 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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