



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

APPELLANT: Stephen Samaras
DOCKET NO.: 22-00843.001-R-1
PARCEL NO.: 13-16-203-009

The parties of record before the Property Tax Appeal Board are Stephen Samaras, 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: \$44,687
IMPR.: \$110,231
TOTAL: \$154,918

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 2,688 square feet of living area. The dwelling was constructed in 1978 and is approximately 44 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage containing 816 square feet of building area. The property has an approximately 50,115 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 a grid analysis with information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are described as 1-story ranch style homes of wood siding exterior construction ranging in size from 2,459 to 3,281 square feet of living area. The homes range in

age from 43 to 82 years old. The comparables are described as each having a partially finished basement, central air conditioning, and one to three fireplaces. Three comparables each have a garage containing either 750 or 874 square feet of building area. One comparable has a swimming pool with a "poolhouse". The improvement assessments range from \$88,664 to \$124,514 or from \$36.06 to \$37.95 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,918. The subject property has an improvement assessment of \$110,231 or \$41.01 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a property record card for the subject property along with a grid analysis with information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables are described as 1-story ranch style dwellings with brick or frame construction ranging in size from 2,592 to 2,734 square feet of living area. The homes were built from 1974 to 1979 with comparable #2 having an effective age of 1984. The comparables each feature an unfinished basement, one or two fireplaces, and a garage ranging in size from 528 to 925 square feet of building area. Four comparables each have central air conditioning. The comparables have improvement assessments that range from \$110,297 to \$119,959 or from \$40.61 to \$45.92 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 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 in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #1 based on having no garage which is a feature of the subject property and based on having a swimming pool with a "poolhouse" which the subject lacks. Less weight was given to appellant's comparable #4 due to its significantly larger dwelling size relative to the subject dwelling. Additionally, each of the appellant's comparables has a finished basement, dissimilar to the subject's unfinished basement and, thus, were given reduced weight for this difference. Lastly, the Board gave less weight to board of review comparable #4 which lacks central air conditioning, a feature of the subject dwelling. The Board finds board of review comparables #1, #2, #3, and #5 to be most similar to the subject property in terms of location, design, dwelling size, age, and features. The most similar comparables in the record have improvement assessments ranging from \$110,297 to \$119,959 or from \$40.61 to \$45.92 per square foot of living area. The subject's improvement assessment of \$110,231 or \$41.01 per square foot of living area falls just below the range established by the most similar comparables in this record

in terms of overall improvement assessment and within the range on a per square foot of living area basis.

After considering all the comparables submitted by the parties with emphasis on those properties with the most similarity to the subject dwelling, the Board finds that the subject's improvement is equitably assessed and, therefore, no reduction in the subject's improvement 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Stephen Samaras, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085