



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

APPELLANTS: Gerald & Linda Aylward  
DOCKET NO.: 22-01015.001-R-1  
PARCEL NO.: 13-13-214-010

The parties of record before the Property Tax Appeal Board are Gerald & Linda Aylward, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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:** \$43,177  
**IMPR.:** \$123,655  
**TOTAL:** \$166,832

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 dwelling of frame exterior construction with 2,092 square feet of living area.<sup>1</sup> The dwelling was constructed in 1966 and is approximately 56 years old. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces, and a garage with 528 square feet of building area. The property has an approximately 39,465 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same assessment neighborhood code as the subject property and

---

<sup>1</sup> The Board finds the best evidence of the subject's dwelling size to be the property record card and schematic drawing with measurements presented by the board of review and unrefuted by the appellant.

within 1.00 mile from the subject. The comparables are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 1,645 to 2,556 square feet of living area. The homes were built from 1950 to 1966 with effective ages ranging from 1960 to 1966. The comparables each have a basement with finished area, one of which is a walkout. Each dwelling has central air conditioning, two fireplaces, and a garage ranging in size from 506 to 644 square feet of building area. Comparable #3 has a 648 square foot inground swimming pool. The comparables have improvement assessments ranging from \$71,732 to \$119,954 or from \$39.63 to \$47.53 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$93,425 or \$44.66 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 \$166,832. The subject property has an improvement assessment of \$123,655 or \$59.11 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables<sup>2</sup> located in the same assessment neighborhood as the subject property and within 0.86 of a mile from the subject. The comparables are improved with 1-story dwellings of brick or frame exterior construction ranging in size from 1,643 to 2,347 square feet of living area. The homes were built from 1955 to 1969 with comparable #5 which was built in 1957 having an effective age of 1976. Each comparable has a walkout basement with finished area, central air conditioning, one to three fireplaces, and a garage that ranges in size from 553 to 625 square feet of building area. The comparables have improvement assessments ranging from \$99,175 to \$142,662 or from \$59.31 to \$61.35 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 appellants contend 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 appellants 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 to support their respective positions. The Board gives less to the appellants' comparables #1, #3, and #4 as well as board of review comparables #3 and #4 which are less similar in dwelling size than other comparables in this record. In addition, the appellant's comparable #3 has an inground swimming pool, which the subject lacks. The Board also gives diminished weight to the appellants' comparable #2 which appears to be an outlier with an improvement assessment that is considerably lower than other comparables in this record.

---

<sup>2</sup> The board of review submitted a grid analysis with five comparables numbered #6 through #10. For clarity in this record, the Board has renumbered these comparables #1 through #5.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the three board of view remaining comparables which are similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments that range from \$83,349 to \$132,644 or from \$39.63 to \$61.35 per square foot of living area. The subject's improvement assessment of \$123,655 or \$59.11 per square foot of living area falls within 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 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: 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

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

APPELLANT

Gerald & Linda Aylward, 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