FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard and Barbara Barrie
DOCKET NO.: 23-00340.001-R-1
PARCEL NO.: 14-11-404-005

The parties of record before the Property Tax Appeal Board are Richard and Barbara Barrie, the appellants, 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:	$38,517
IMPR.:	$195,401
TOTAL:	$233,918

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 2023 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 one-story dwelling of brick exterior construction with 3,455 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1,144 square foot garage. The property has a 61,881 square foot site and is located in Hawthorn Woods, Ela 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 comparable properties that have the same assessment neighborhood code as the subject and are located from .03 of a mile to 1.43 miles from the subject. The comparables are improved with one-story dwellings of frame or brick exterior construction ranging in size from 2,737 to 3,396 square feet of living area. The dwellings are from 21 to 35 years old. The comparables each have an unfinished basement, one of which is a walkout. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 748 to 936 square feet of building area. The comparables have improvement assessments ranging from $149,748 to $182,946 or from $52.25 to $54.71 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to $184,168 or $53.30 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 $233,918. The subject property has an improvement assessment of $195,401 or $56.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located from .025 of a mile to 1.39 miles from the subject. The board of review's comparable #3 is the same property as the appellant's comparable #1. The comparables are improved with one-story dwellings of brick or frame exterior construction ranging in size from 3,206 to 3,394 square feet of living area. The dwellings were built from 1985 to 1989. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 840 to 936 square feet of building area. The comparables have improvement assessments ranging from $167,513 to $175,234 or from $51.63 to $52.94 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 taxpayers 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 six comparable properties for the Board's consideration, as one comparable is common to both parties. The Board gives less weight to the appellants' comparables #3 and #4, as well as board of review comparable #2 due to their locations over a mile away from the subject and/or their considerably smaller dwelling sizes when compared to the subject. The Board gives the most weight to the appellants' comparables #1 and #2, along with board of review comparables #1 and #3, which includes the common comparable. The Board finds these three comparables are more similar to the subject in location, design and some features. However, each comparable has a somewhat smaller dwelling that is older in age and a smaller garage size when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables have improvement assessments ranging from $167,513 to $182,946 or from $52.25 to $53.87 per square foot of living area. The subject's improvement assessment of $195,401 or $56.56 per square foot of living area falls above the improvement assessments of the best comparables in the record. However, after considering adjustments to the best comparables for differences in dwelling size, age and garage size when compared to the subject, the Board finds the subject’s higher improvement assessment is justified. Based on this record, the Board finds the appellants 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: ____________ ____________

C E R T I F I C A T I O N

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: August 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

Richard and Barbara Barrie, 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