FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Enright
DOCKET NO.: 23-00378.001-R-1
PARCEL NO.: 14-31-304-011

The parties of record before the Property Tax Appeal Board are James Enright, 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:	$50,102
IMPR.:	$186,612
TOTAL:	$236,714

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 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 1-story dwelling of brick construction with 3,079 square feet of living area. The dwelling was constructed in 1966 and is approximately 57 years old. Features of the home include a 3,079 square foot unfinished basement, central air conditioning, a fireplace, and a 506 square foot garage. The property has an approximately 26,910 square foot site and is located in Barrington, Ela Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within .19 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of brick construction that range in size from 2,987 to 3,313 square feet of living area. The homes are each 57 years old. Each comparable has an unfinished basement ranging in size from 1,032 to 1,224 square feet of building area. The dwellings each have central air conditioning, one fireplace, and a garage ranging in size from 483 to 768 square feet of building area. Comparable #4 also features a gazebo. The comparables have improvement assessments that range from $169,160 to $184,975 or from $55.83 to $57.03 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $174,248 or $56.59 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 $236,714. The subject has an improvement assessment of $186,612 or $60.61 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 located within .475 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of brick or frame construction that range in size from 3,089 to 3,239 square feet of living area. The homes were built from 1969 to 1971. The comparables each have an unfinished basement, ranging in size from 2,268 to 3,129 square feet of building area. Each comparable also features central air conditioning, one or two fireplaces, and a garage ranging in size from 483 to 506 square feet of building area. The comparables have improvement assessments that range from $191,109 to $202,399 or from $61.45 to $63.33 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 suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables in the record to be similar to the subject in location, design, age, foundation, and many features, although they have varying degrees of similarity in dwelling and basement sizes relative to the subject. The comparables in this record have improvement assessments ranging from $169,160 to $202,399 or from $55.83 to $63.33 per square foot of living area. The subject's improvement assessment of $186,612 or $60.61 per square foot of living area falls within the range established by the best equity comparables contained in this record both in terms of overall improvement assessment and on a per square foot of living area basis. The subject's improvement assessment is particularly supported by board of review comparables #4 and #5 which are nearly identical to the subject in dwelling, basement, and garage sizes as well as other characteristics and have improvement assessment of $191,875 and $191,109 or $62.06 and $61.87 per square foot of living area, respectively, which is higher than the subject's improvement assessment of $186,612 or $60.61 per square foot of living area.

Therefore, based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject dwelling, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the subject’s improvement is equitably assessed and, therefore, a reduction in the subject's improvement 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: September 17, 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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