



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

APPELLANT: John O'Daniel
DOCKET NO.: 23-01772.001-R-1
PARCEL NO.: 13-03-302-011

The parties of record before the Property Tax Appeal Board are John O'Daniel, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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: \$34,533
IMPR.: \$162,157
TOTAL: \$196,690

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 two-story dwelling of frame exterior construction with 4,175 square feet of living area. The dwelling was constructed in 1978 and is approximately 45 years old with an effective age of 1984.¹ Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 878 square foot garage. The property has a 41,278 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 that are located within the same assessment neighborhood code as the subject and from 0.92 of a mile to 1.92 miles from the subject property. The comparables consist of two-

¹ Some of the subject's property characteristics were drawn from the property record card submitted by the board of review.

story dwellings of frame exterior construction ranging in size from 3,388 to 4,432 square feet of living area. The dwellings are from 44 to 85 years old. Three comparables are reported to have basements. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 449 to 1,134 square feet of building area. The comparables have improvement assessments that range from \$114,767 to \$157,178 or from \$31.66 to \$35.46 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,690. The subject property has an improvement assessment of \$162,157 or \$38.84 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 that are located within the same assessment neighborhood code as the subject and within 0.15 of a mile from the subject property. The comparables consist of two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,879 to 4,264 square feet of living area. The dwellings were built in 1978 or 1979 with comparables #1 and #2 having effective ages of 1989 and 1984, respectively. Each comparable has a basement with finished area, two or four fireplaces and a garage ranging in size from 672 to 836 square feet of building area. Comparable #1 has a shed. The comparables have improvement assessments that range from \$151,652 to \$184,335 or from \$39.10 to \$43.23 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 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 record contains a total of seven suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences in location, age, dwelling size, and/or foundation type when compared to the subject. The Board also gives less weight to the board of review comparable #1 due to differences in its larger basement area and additional shed when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #3. These comparables are similar to the subject in location, age, dwelling size, foundation type, but still require varying adjustments for differences in features to make them more equivalent to the subject. These two comparables have improvement assessments of \$151,652 and \$164,090 or for \$39.10 and \$42.04 per square foot of living area. The subject's improvement assessment of \$162,157 or \$38.84 per square foot of living area is bracketed by the

two best comparables in the record on an overall basis and below these two comparables on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, including but not limited to basement finish, the Board finds the appellant 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: _____

October 15, 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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