



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

APPELLANT: Janice Troeger  
DOCKET NO.: 23-01934.001-R-1  
PARCEL NO.: 14-30-103-009

The parties of record before the Property Tax Appeal Board are Janice Troeger, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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:** \$47,829  
**IMPR.:** \$165,443  
**TOTAL:** \$213,272

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 one-story dwelling of frame exterior construction with 2,906 square feet of living area. The dwelling was constructed in 1993 and is approximately 30 years old. Features of the home include a full unfinished walkout-style basement, central air conditioning, two fireplaces and a 914 square foot garage. The property has a 59,804 square foot site and is located in Barrington, Ela Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and within .38 of a mile from the subject. The comparables consist of one-story dwellings of frame exterior construction which were built from 1975 to 1988 making them from 35 to 48 years old. The homes range in size from 2,309 to 3,472 square feet of living area. Each dwelling has an unfinished basement,

central air conditioning, one or two fireplaces and a garage ranging in size from 572 to 1,077 square feet of building area. The comparables have improvement assessments ranging from \$112,961 to \$173,330 or from \$38.98 to \$50.41 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$137,657 or \$47.37 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 \$213,272. The subject property has an improvement assessment of \$165,443 or \$56.93 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 in the PTAB-6R (revised – 8/23) along with an Assessor's Office grid with supplemental improvement data for these properties. The comparables are located in the same neighborhood code as the subject and within .49 of a mile from the subject. The comparables consist of one-story dwellings of frame or brick exterior construction which were built from 1985 to 1988 making them from 35 to 38 years old. The homes range in size from 2,490 to 2,597 square feet of living area. Each dwelling has an unfinished basement, two of which are walkout-style. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 575 to 819 square feet of building area. Comparable #1 has a shed and comparable #3 has an inground swimming pool according to the supplemental grid analysis. The comparables have improvement assessments ranging from \$133,447 to \$149,089 or from \$53.59 to \$57.94 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 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3, due to significantly older dwellings of 40 and 48 years old as compared to the 30-year-old subject dwelling. Additionally, reduced weight has been given to appellant's comparable #4, for dwelling size when compared to the subject and reduced weight has been afforded to board of review comparable #3, due to its pool amenity which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #1 and #2, which are similar to the subject in location, design

and some features. Each comparable is older than the subject dwelling and necessitates upward adjustments for the newer age of the dwelling along with adjustments for differences in both dwelling size and garage size when compared to the subject. These comparables have improvement assessments ranging from \$112,961 to \$149,089 or from \$38.98 to \$57.94 per square foot of living area. The subject's improvement assessment of \$165,443 or \$56.93 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis which appears logical given the subject's newer age as compared to these best comparables in the record.

Therefore, based on this record and after considering appropriate adjustments to the best equity comparables for differences from the subject, 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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COUNTY

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