



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

APPELLANT: Aaron Mason
DOCKET NO.: 23-02006.001-R-1
PARCEL NO.: 13-16-202-002

The parties of record before the Property Tax Appeal Board are Aaron Mason, the appellant, by attorney Kyle Gordon Kamego, 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: \$36,435
IMPR.: \$271,132
TOTAL: \$307,567

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 2-story dwelling of brick exterior construction with 4,801 square feet of living area. The dwelling was constructed in 1989 and has an effective age of 1992. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 1,137 square foot garage. The property has a 43,552 square foot site and is located in Lake Barrington, Cuba 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 five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,824 to 5,162 square feet of living area. The dwellings were built from 1990 to 2002 and have basements, two which have finished area. Each comparable

has central air conditioning, two fireplaces, and a garage ranging in size from 782 to 1,065 square feet of building area. The comparables have improvement assessments ranging from \$196,388 to \$267,541 or from \$46.82 to \$51.83 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 \$307,567. The subject property has an improvement assessment of \$271,132 or \$56.47 per square foot of living area.

In response to the appeal, the board of review submitted a cover letter from Cuba Township that noted the subject property is one of the larger homes in Harbor Estates Subdivision. It is an all-brick home with a massive basement area of 3,801 square feet, 2800 square is finished. There is additional basement underneath the attached brick, which is not common.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the same assessment neighborhood code as the subject. Comparable #1 is the same property appellant's comparable #5. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction with either 4,750 or 4,768 square feet of living area. The dwellings were built in 1984 or 1990 and have walkout basements, one of which has finished area. Each comparable has central air conditioning, two fireplaces, and a garage with either 916 or 1,465 square feet of building area. Comparable #2 has an inground swimming pool, a 1,226 square foot deck and an 1,886 square foot patio. The comparables have improvement assessments of \$223,246 and \$257,643 or \$46.82 and \$54.24 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #3 which have significantly smaller dwelling sizes when compared to the subject. The Board gives less weight to board of review comparable #2 which has an inground swimming pool unlike the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #4 and #5/board of review comparable #1 which are more similar to the subject in dwelling size and some features. However, these comparables have smaller unfinished basements when compared to the subject's larger basement that contains 2,800 square feet of finished area, suggesting upward adjustments are necessary to make them more equivalent to the subject. These most

similar comparables have improvement assessments ranging from \$223,246 to \$267,541 or from \$46.82 to \$51.83 per square foot of living area. The subject's improvement assessment of \$271,132 or \$56.47 per square foot of living area falls above the range established by the best comparables in the record which is logical due to subject's larger basement with 2,800 square feet of finished area. In addition, the subject has basement area underneath the attached garage unlike the best comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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: _____

November 19, 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

Aaron Mason, by attorney:
Kyle Gordon Kamego
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