



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

APPELLANT: Kimberly Barkemeyer Living Trust
DOCKET NO.: 23-02057.001-R-1
PARCEL NO.: 16-20-101-039

The parties of record before the Property Tax Appeal Board are Kimberly Barkemeyer Living Trust, the appellant; 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: \$85,071
IMPR.: \$97,878
TOTAL: \$182,949

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 part 1-story and part 2-story¹ dwelling of stucco construction with 2,966 square feet of living area. The dwelling was constructed in 1930 and is approximately 93 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 550 square foot garage. The property has a 35,440 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The appellant requested a reduction of both the land and the improvement assessments. In support of this argument the appellant submitted information on four equity comparables that are located within .19 of a mile from the subject property. The comparables have sites that range in size from 47,040 to 84,510 square feet of land area. The comparables are improved with one-story or two-story dwellings of

¹ The best description of the design of the subject dwelling is found in the subject's property record card provided by the board of review, which contained a schematic diagram of the improvements.

brick or wood siding exterior construction ranging in size from 2,878 to 3,802 per square foot of living area. The dwellings are from 48 to 73 years old. Two comparables each have a basement with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 780 square feet of building area. The appellant reported that comparable #2 has other improvements but did not provide a description of these improvements. The comparables have land assessments ranging from \$90,522 to \$107,295 or from \$1.21 to \$2.28 per square foot of land area and improvement assessments ranging from \$101,323 to \$147,667 or from \$29.31 to \$41.08 per square foot of living area.

In a brief, the appellant argued there were three reasons for appealing the final assessment issued by the Lake County Board of Review. The appellant first argued the assessor did not post evidence until the day of the board of review hearing. Secondly, the appellant argued the assessor used comparables not in the same residential district as the subject. The appellant contended that Bannockburn has two residential zones, A and B per zoning map included in attachments. The appellant questioned why the current board of review did not make the distinction between the different zones as the prior year's board had. Thirdly, the appellant argued that the board of review gave no consideration to adjustments made by the previous board of review in recent years.

In addition, the appellant argued the subject's improvement assessment should be reduced. The appellant asserted the dwelling should not be classified as very good, since the original structure has been added onto over the years and had a single car garage converted to a family room. The appellant indicated the house needs a lot of updating and should probably be considered a tear down by today's standards. The appellant listed items that needed replaced and/or have condition issues, such as lead service waterline, roof, furnace, windows and driveway.

Based on this evidence the appellant requested a reduction in both the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,949. The subject has a land assessment of \$85,071 or \$2.40 per square foot of land area and an improvement assessment of \$97,878 or \$33.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located within .32 of a mile from the subject property. The comparables have sites that range in size from 21,344 to 103,237 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,538 to 3,542 square feet of living area. The dwellings are from 87 to 98 years old. The comparables each have a basement, three of which have finished area. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 374 to 850 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have land assessments that range from \$51,235 to \$146,689 or \$1.42 and \$2.40 per square foot of land area and improvement assessments ranging from \$105,373 to \$144,503 or from \$38.80 to \$41.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the appellant's arguments regarding the assessment determination by the township assessor and the appeal process before the Lake County Board of Review will be briefly addressed. The law is clear that proceedings before the Property Tax Appeal Board are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. As stated by administrative procedural rule, proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)).

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 information on eight comparables for the Board's consideration.

With respect to the improvement assessment, the Board has given less weight to the appellant's comparables, as well as board of review comparables #2 and #3 which differ from the subject in dwelling size and/or age. Additionally, board of review comparable #2 has an inground swimming pool, unlike the subject. The Board finds board of review comparables #1 and #4 are similar to the subject in location, dwelling size and age. However, the Board finds both dwellings have basements and/or basement finish, unlike the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Conversely, board of review comparable #4 lacks central air conditioning, a feature of the subject, suggesting an upward adjustment for this feature would be necessary. Nevertheless, these two comparables have improvement assessments of \$118,379 and \$124,162 or \$38.80 and \$41.76 per square foot of living area. The subject property has an improvement assessment of \$97,878 or \$33.00 per square foot of living area, which is less than the two best comparables in this record and appears to be logical given the subject's lack of a basement foundation. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, a reduction in the subject's improvement assessment is not warranted.

With respect to the subject's land assessment, the Board has given less weight to the appellant's comparables #1, #2 and #3, as well as board of review comparable #2 which are less similar to the subject in site size than are the other comparables in the record. The Board finds the appellant's comparable #4, along with board of comparables #1, #3 and #4 are more similar to the subject in site size. These four comparables have land assessments that range from \$51,235 to \$107,295 or \$2.28 and \$2.40 per square foot of land area. The subject has a land assessment of \$85,071 or \$2.40 per square foot of land area, which falls within the range established by the

most similar comparables in the record in terms of overall land assessment and is identical to three of the four comparables on a per square foot basis. After considering adjustments to the best comparables for differences in land size, the Board finds the subject's land assessment is supported.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and improvement were inequitably assessed and a reduction in the subject's assessment, based on assessment uniformity, is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kimberly Barkemeyer Living Trust
1405 Valley Road
Bannockburn, IL 60015

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085