



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

APPELLANT: Timothy J. Routhieaux
DOCKET NO.: 23-02547.001-R-2
PARCEL NO.: 13-34-100-006

The parties of record before the Property Tax Appeal Board are Timothy J. Routhieaux, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$33,643
IMPR.: \$473,748
TOTAL: \$507,391

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 brick exterior construction with 5,110 square feet of living area. The dwelling was constructed in 2020 and is approximately three years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 1,430 square foot garage. The property has a 94,961 square foot site and is located in Barrington Hills, 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 five equity comparables improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 4,914 to 5,922 square feet of living area. The homes were constructed from 1991 to 2014. Each comparable has a basement with finished area, central air conditioning, either three or four fireplaces, and four of the properties have a one-car garage.

The comparables are located from 0.38 to 0.99 of a mile from the subject property and have improvement assessments ranging from \$292,745 to \$421,034 or from \$56.90 to \$71.10 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$327,807 or \$64.15 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 \$507,391. The subject property has an improvement assessment of \$473,748 or \$92.71 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 improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 5,747 to 6,196 square feet of living area. The board of review's comparable #3 is the same as the appellant's comparable #4. The homes were constructed in 2001 or 2021. Each comparable property has a basement with finished area, central air conditioning, three or four fireplaces, and a garage ranging in size from 1,085 to 1,430 square feet of building area. One of the comparables has a pool house, and one has a barn. The comparables have the same assessment neighborhood code as the subject and are located from 0.51 to 0.86 of a mile from the subject property. The comparables have improvement assessments ranging from \$421,034 to \$552,129 or from \$71.10 to \$89.11 per square foot of living area. The board of review requested confirmation of the subject's total assessment.

In rebuttal, the appellant's counsel argued the board of review's comparables are not comparable to the subject dwelling due to differences in living area square footage, age and/or amenities.

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 seven equity comparables submitted by the parties to support their respective positions with one being common to both parties. The Board gives less weight to the board of review's comparables #1 and #3/appellant's comparable #4 due to differences from the subject in terms of dwelling size. These two comparables are 18% and 15% larger than the subject dwelling in living area. The Board finds the best evidence of assessment equity to be the remaining comparables, which are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in some features, such as garage size, basement finished area and age would be needed to make them more equivalent to the subject. More importantly, the Board finds that four of the five most comparable properties are from 17 to 29 years older than the subject, which would require significant adjustments to make them equivalent to the subject dwelling. The most comparable or representative properties range in size from 4,914 to 5,747

square feet of living area, are located from 0.38 to 0.99 of a mile from the subject and are from 8 to 29 years old. Their improvement assessments range from \$301,173 to \$478,976 or from \$56.90 to \$83.34 per square foot of living area. The subject's improvement assessment of \$473,748 or \$92.71 per square foot of living area falls within the range on an overall improvement assessment basis and above the range on a per square foot basis as established by the best comparables in this record. The subject's higher per square foot improvement assessment is justified due to its considerably newer date of construction. Based on this record and after considering appropriate adjustments, 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:

January 21, 2025



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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