



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

APPELLANT: Robert and Darci O'Connell
DOCKET NO.: 23-02854.001-R-1
PARCEL NO.: 13-01-102-001

The parties of record before the Property Tax Appeal Board are Robert and Darci O'Connell, the appellants, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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: \$35,210
IMPR.: \$228,657
TOTAL: \$263,867

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story, ranch-style dwelling of wood siding exterior construction with 3,266 square feet of living area. The dwelling was built in 1984. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces, and an 840 square foot garage. The property has an approximately 76,103 square foot site and is located in Barrington, Cuba Deerfield Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables that are located in the subject's assessment neighborhood code and from 0.1 of a mile to 1.1 miles from the subject. The comparables are improved with 1-story, ranch-style

¹ The board of review submitted a property record card that disclosed the subject has a full basement with 1,800 square feet of finished area, which was unrefuted by the appellants in rebuttal.

homes of wood siding, Dryvit, or brick exterior construction ranging in size from 2,915 to 3,413 square feet of living area. The homes were built from 1974 to 1994. Each comparable has an unfinished basement, two fireplaces, and a garage that ranges in size from 429 to 741 square feet of building area. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$171,424 to \$237,006 or from \$56.80 to \$69.44 per square foot of living area. Based upon this evidence, the appellants requested the subject property's improvement assessment be reduced to \$209,351 or \$64.10 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 \$263,867. The subject property has an improvement assessment of \$228,657 or \$70.01 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located in the subject's assessment neighborhood code and within 0.84 of a mile from the subject. The comparables are improved with 1-story homes of brick, frame, or brick and frame exterior construction ranging in size from 2,688 to 3,536 square feet of living area. The homes were built from 1958 to 1983. Each comparable has a basement with finished area, central air conditioning, either two or three fireplaces, and a garage that ranges in size from 740 to 1,175 square feet of building area. The comparables have improvement assessments ranging from \$183,392 to \$237,006 or from \$67.03 to \$74.76 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables which lack basement finish, which is a feature of the subject. The Board also gives less weight to board of review comparables #3, #4, and #5 due to substantial differences from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are overall more similar to the subject in location, dwelling size, age, and other features. These comparables have improvement assessments of \$226,513 and \$237,006 or \$67.03 and \$74.76 per square foot of living area. The subject's improvement assessment of \$228,657 or \$70.01 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellants 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

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

APPELLANT

Robert and Darci O'Connell, by attorney:
Brianna L. Golan
Golan Christie Taglia LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

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