



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

APPELLANT: John Connors
DOCKET NO.: 23-02974.001-R-1
PARCEL NO.: 14-32-202-001

The parties of record before the Property Tax Appeal Board are John Connors, 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 **A Reduction** 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: \$46,708
IMPR.: \$150,000
TOTAL: \$196,708

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 split-level dwelling of frame exterior construction with 2,558 square feet of living area. The dwelling was constructed in 1986 and is approximately 37 years old. Features of the home include a finished lower level, central air conditioning, three fireplaces and a 693 square foot garage. The property has a 45,092 square foot site and is located in Barrington, Ela Township, Lake County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables two of which are located in the same assessment neighborhood code as the subject, and all located within 0.37 of a mile from the subject. The comparables have sites that range in size from 44,084 to 51,773 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 2,480 to 2,892 square feet of living area. The homes range in age from 36 to 41 years old. Each

comparable has a walk-out basement, central air conditioning, one to three fireplaces and a garage ranging in size from 529 to 858 square feet of building area. The comparables have land assessments that range from \$46,353 to \$49,069 or from \$0.95 to \$1.05 per square foot of land area. The comparables have improvement assessments that range from \$131,153 to \$160,904 or from \$52.88 to \$57.64 per square foot of living area.

The appellant also submitted a spreadsheet presenting the 2022 to 2023 percentage change in assessments for the subject and its five comparables. The spreadsheet depicts the subject's land assessment fell 2% while each of the comparables had an increase of 2% in land assessed value. As to improvement assessments, the spreadsheet presents the subject's improvement assessment increased 31% while the comparables increased in 2023 by 13% or 14% from their 2022 assessment levels.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$187,347 with a land assessment of \$45,360 or \$1.01 per square foot of land area and an improvement assessment of \$141,987 or \$55.51 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 \$221,360. The subject has a land assessment of \$46,708 or \$1.04 per square foot of land area and an improvement assessment of \$174,652 or \$68.28 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 located in the same assessment neighborhood code as the subject and either 0.95 of a mile or 1.13 miles from the subject property. The comparables have sites that range in size from 41,845 to 44,345 square feet of land area and are improved with split-level dwellings of frame, brick or brick and frame exterior construction ranging in size from 1,902 to 2,024 square feet of living area. The homes were built from 1967 to 1978. Each comparable has a finished lower level, central air conditioning, one fireplace and a garage ranging in size from 440 to 996 square feet of building area. The comparables have land assessments that range from \$38,814 to \$46,444 or from \$0.90 to \$1.06 per square foot of land area and improvement assessments that range from \$121,669 to \$143,419 or from \$63.01 to \$75.40 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight assessment comparables for the Board's consideration. The Board gives less weight to board of review comparable #3 which is located less proximate to the subject than other properties in the record.

With respect to the equity argument for the subject's land assessment, the Board finds each of the appellant's comparables along with board of review comparables #1 and #3 are most similar to the subject in location and site size. The comparables have land assessments that range from \$38,814 to \$49,069 or from \$0.90 to \$1.05 per square foot of land area. The subject property has a land assessment of \$46,708 or \$1.04 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board finds each of the appellant's comparables differ from the subject in design while the board of review comparables differ from the subject in age and dwelling size. Nevertheless, the Board finds the best evidence of improvement assessment equity to be the appellant's comparables and board of review comparables #1 and #3 which are more similar to the subject in location but present varying degrees of similarity to the subject in age, design, dwelling size and other features. These comparables have improvement assessments ranging from \$121,669 to \$160,904 or from \$52.88 to \$70.38 per square foot of living area. The subject's improvement assessment of \$174,652 or \$68.28 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and at the higher end of the range on a per square foot basis. After considering adjustments to the comparables for differences from the subject, such as age, dwelling size, design and basement amenities, the Board finds, the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

As a final point, the Board gives no weight to the argument raised by the appellant concerning the subject's increased assessment from 2022 to 2023. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments that reflect fair market value, maintain uniformity of assessments and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentages depending on prevailing market conditions and prior year assessments along with the salient characteristics of a given property.

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

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COUNTY

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