



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

APPELLANT: Neil Cox
DOCKET NO.: 23-03215.001-R-1
PARCEL NO.: 13-12-101-067

The parties of record before the Property Tax Appeal Board are Neil Cox, 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: \$68,959
IMPR.: \$318,396
TOTAL: \$387,355

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing was the appellant Neil Cox and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 2-story dwelling of brick and Dryvit exterior construction with 6,433 square feet of living area. The dwelling was constructed in 1988 and is approximately 25 years old. Features of the home include a walk-out basement with finished area, central air conditioning, four fireplaces and a 1,233 square foot garage. The property has a 44,049 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparables

with the same neighborhood code as the subject and located within a mile from the subject. The comparables are described as 2-story dwellings of wood and brick, stone, brick and stone, or brick exterior construction ranging in size from 5,516 to 6,448 square feet of living area. The dwellings are 23 to 36 years old and have basements with finished area. Each comparable has central air conditioning, four or five fireplaces and a garage ranging in size from 1,035 to 1,500 square feet of building area. Comparable #1 was reported to have similar costs as the subject and comparables #2, #3 and #4 were described as having 10' ceilings. The comparables have improvement assessments ranging from \$198,548 to \$323,649 or from \$35.99 to \$51.94 per square foot of living area.

The appellant testified that he is a graduate engineer that has built a lot of homes and wanted to point out the differences between the subject and the comparables used in his analysis. The appellant stated the subject house is constructed of a Dryvit exterior wall system and brick. The appellant argued that there are issues with the Dryvit exterior wall system such as mold and you cannot really sell these homes. The appellant further argued that the Dryvit exterior must be removed before the home can be sold and most mortgage companies will not write a loan on these homes. The appellant noted comparables #2, #3 and #4 have superior 10' to 12' ceilings when compared to the subject's 9' ceilings. In addition, these comparables have 100% brick and/or stone exteriors which are superior to the subject's brick and Dryvit exterior. The appellant stated he knows the difference in cost of construction which is easily searched online and would have expected the assessors to know the same. The appellant asserted each additional foot of ceiling height adds \$10 per square foot to the cost of the home and stone or brick exterior costs five to eight times as much Dryvit exterior. The appellant noted comparable #1 is most similar to the subject in terms of construction.

Based on this evidence the appellants requested a reduction in the subject's assessment.

When questioned by the Jack Perry from the board of review, the appellant testified that he has been inside all the comparables that were utilized in the appellant's grid analysis. The appellant further testified that he did not measure their ceiling heights but can tell the difference between a 10' ceiling vs a 9' ceiling and an 8' ceiling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$387,355. The subject property has an improvement assessment of \$318,396 or \$49.49 per square foot of living area.

At the hearing, Perry strongly disagreed with the appellant's assertion that homes with Dryvit exteriors cannot be sold but agreed that these homes are stigmatized and a market participant, all other things being equal except for the exterior, would pay more for the home that does not have a Dryvit exterior. As to appellant's comparable #1, Perry asserted this comparable has 100% wood siding, is slightly older and has significantly less basement area when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparables located within .42 of a mile the subject. Comparables #1, #2 and #3 are the same properties as appellant's comparables #2, #3 and #4, respectively. The comparables are described 2-story dwellings of brick or brick and frame exterior construction ranging in size from

6,013 to 6,530 square feet of living area. The dwellings were built from 1989 to 2002 and have look-out or walk-out basements with finished area. Each comparable has central air conditioning, two to five fireplaces, and a garage ranging in size from 984 to 1,314 square feet of building area. Comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$312,254 to \$323,649 or from \$49.12 to \$53.17 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In closing, the appellant reiterated the inferior quality of construction of the subject versus the comparables in the record.

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

As initial matter the Board will address the appellant's claims regarding ceiling height and Dryvit exterior construction. As to the appellant's assertion that each additional foot of ceiling height adds \$10 to the cost of the home, the Board finds the appellant did not submit any documentation to support this claim. Furthermore, even though this is not an overvaluation argument, the Board finds the appellant did not submit any market value evidence that supports the contributory value each additional foot of ceiling adds to the overall value of the property. As to the appellant's assertion that homes with Dryvit exterior cannot be sold and most mortgage companies will not write a loan on these homes unless the Dryvit exterior has been removed. The Board finds the appellant did not submit any evidence within the record that homes with Dryvit exterior cannot be sold or that mortgage companies will not write a loan on these homes. Lastly, there was no documentary evidence in the record that shows the cost differences between Dryvit versus brick and stone exterior construction.

The record contains six equity comparables for the Board's consideration, three of which were common to both parties. The Board gives less weight to the appellant's comparables #1 and #4/board of review comparable #3 which are less similar in dwelling size or age when compared to the subject and the other comparables in the record. The Board gives less weight to board of review comparable #5 which has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparables #1, #2 and #4, two of which are common comparables. These three comparables overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$320,758 to \$323,649 or from \$49.12 to \$51.94 per square foot of living area. The subject property's improvement assessment of \$318,396 or \$49.42 per square foot of living area falls below the

best equity comparables in the record on an overall basis and within the lower end of the range on a square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's improvement assessment is 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: _____

April 15, 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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COUNTY

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