



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

APPELLANT: Laura Root
DOCKET NO.: 24-00549.001-R-1
PARCEL NO.: 13-36-203-016

The parties of record before the Property Tax Appeal Board are Laura Root, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County, in Lake Zurich, 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: \$37,638
IMPR.: \$176,324
TOTAL: \$213,962

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 2024 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 one-story dwelling of frame exterior construction with 2,515 square feet of living area. The dwelling was constructed in 1988 and has a reported effective age of 1989.¹ Features of the home include a 2,307 square foot basement with 950 square feet of finished area, 2½ bathrooms, central air conditioning, a fireplace and a 651 square foot garage. The property has a 16,402 square foot site and is located in 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 three equity comparables, two of which are located in the same neighborhood code as the subject. The

¹ The board of review submitted a property record card and a copy of the property characteristics sheet maintained by the township assessor for the subject.

comparables are from .14 to .60 of a mile from the subject. Each comparable consists of a one-story dwelling of frame or brick exterior construction. The homes were built in 1987 or 1990 and range in size from 2,307 to 2,932 square feet of living area. Each comparable has a basement of either 1,103 or 1,435 square feet of building area and two of which have finished areas of 560 and 700 square feet, respectively. Features include 2½ bathrooms, central air conditioning, a fireplace and a garage of either 488 or 651 square feet of building area. The comparables have improvement assessments ranging from \$148,193 to \$183,144 or from \$62.46 to \$66.23 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$171,020 or \$68.00 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 \$213,962. The subject property has an improvement assessment of \$176,324 or \$70.11 per square foot of living area.

In response to the appeal, the board of review submitted a letter prepared by the Cuba Township Assessor's Office. It was asserted the subject's Flint Creek neighborhood has its "own unique marketability" and equity comparables should be from the neighborhood. Of the 53 dwellings in the subdivision, including the subject, only 3 are one-story dwellings. The appellant's comparable #3 is not in the Flint Creek neighborhood.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on two equity comparables which are the same properties as appellant's comparables #1 and #2. Based on these common comparables and an argument that the subject's higher improvement assessment is warranted based on its larger basement with more finished area than either of the other two one-story dwellings in the subject's subdivision.

Based on the foregoing, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of three equity comparables, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 which is most distant from the subject and is approximately 16.5% larger than the subject dwelling and in comparison to other more similar comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' common comparables #1 and #2, each of which are located in the subject's subdivision, consist of homes that are one-story dwellings of frame exterior construction which are each 2 years newer than the subject dwelling. These comparables are similar to the subject in bathroom count, air conditioning feature, fireplace count and garage size. These homes bracket the subject in dwelling size which necessitates adjustments to each in order to make them more equivalent to the subject. The common comparable #2 necessitates upward adjustments for its lack of basement finished area and each of these comparables necessitate upward adjustments for their 1,435 square foot basements as compared to the subject's larger 2,307 square foot basement. These two comparables have improvement assessments of \$148,193 and \$167,570 or of \$64.24 and \$66.23 per square foot of living area. The subject's improvement assessment of \$176,324 or \$70.11 per square foot of living area falls above the two best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis which the Board finds to be logical given the subject's larger basement and larger finished basement area when compared to the most similar comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on the foregoing and after considering appropriate adjustments to the best comparables in order to make them more equivalent to the subject, 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: _____

October 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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