



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Timothy Routhieaux
DOCKET NO.: 24-01786.001-R-2
PARCEL NO.: 13-34-100-006

The parties of record before the Property Tax Appeal Board are Timothy 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 **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: \$35,493
IMPR.: \$490,000
TOTAL: \$525,493

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 2-story dwelling of brick exterior construction with 5,110 square feet of living area. The dwelling was constructed in 2020 and is approximately 4 years old. Features of the home include a walkout basement with 2,755 square feet of finished area, central air conditioning, three fireplaces, five full bathrooms, one half bathroom, a 674 square foot detached garage, a 426 square foot carport, a 330 square foot detached garage, and a 2-story open masonry porch with a combined 1,128 square feet of building area.¹ The property has a 94,961 square foot site and is located in Barrington Hills, Cuba Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

¹ Additional features not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant.

comparables located from 0.70 of a mile to 1.27 miles from the subject. The comparables are improved with 1.5-story or 2-story homes ranging in size from 4,885 to 5,332 square feet of living area. The dwellings were built from 1967 to 2014, with comparables #1 and #2 having effective ages of 1977 and 1991, respectively. Each home has a basement with 180 to 1,856 square feet of finished area, two of which are walkouts. Each comparable features central air conditioning, two to six fireplaces, three to five full bathrooms, one or two half bathrooms, and from a garage ranging in size from 720 to 1,181 square feet of building area. Comparables #1, #2, and #5 each have an inground swimming pool, with comparable #1 also having a pool enclosure and hot tubs. Comparables #1 and #5 each have a barn and comparable #4 has a sports court. The comparables have improvement assessments ranging from \$269,759 to \$354,369 or from \$54.10 to \$72.54 per square foot of living area.

The appellant submitted a brief contending that the subject property has a wetland setback that diminishes the usefulness of the property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$310,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$535,896. The subject property has an improvement assessment of \$500,403 or \$97.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on one equity comparable located 0.51 of a mile from the subject. The comparable is improved with a 2-story home with 5,747 square feet of living area that was built in 2021. The home features a basement with 2,320 square feet of finished area, central air conditioning, three fireplaces, four full bathrooms, two half bathrooms, an attached 686 square foot garage, a detached 600 square foot garage, and a barn. This comparable has an improvement assessment of \$505,320 or \$87.93 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending that Cuba Township portion of Barrington Hills has 202 single family homes ranging in age from 1890 to 2024 and ranging in size from 641 to 11,786 square feet of living area. Only the appellant's comparable #3 is a newer construction home but it is inferior in bathroom count, basement size, basement finish, and garage size, and lacks an open masonry porch. Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented a total six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, and #5, due to substantial differences from the subject in age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparable, which are more similar to the subject in age, dwelling size, location, and some features, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$311,843 and \$505,320 or \$60.61 and \$87.93 per square foot of living area. The subject's improvement assessment of \$500,403 or \$97.93 per square foot of living area is bracketed by the two best comparables in terms of total market value and above the best comparables on a per square foot basis.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as age and dwelling size, 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 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: _____

C E R T I F I C A T I O N

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 20, 2026



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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