



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

APPELLANT: Aaron Mason
DOCKET NO.: 24-02290.001-R-1
PARCEL NO.: 13-16-202-002

The parties of record before the Property Tax Appeal Board are Aaron Mason, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$38,439
IMPR.: \$286,044
TOTAL: \$324,483

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 4,801 square feet of living area. The dwelling was constructed in 1989 and is 35 years old. Features of the home include a 3,141 square foot basement with 2,800 square feet of finished area, central air conditioning, 2 fireplaces, 4 full and 2 half bathrooms and a 1,137 square foot garage. The property has a 43,552 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the subject's assessment neighborhood and within .51 of a mile from the subject. The comparables are improved with 1.5-story or 2-story dwellings of frame or frame with brick exterior construction, ranging in size from 3,570 to 4,764 square feet of living area.

The comparables range in age from 24 to 39 years old. Each comparable has a basement ranging in size from 918 to 2,400 square feet with finished area from 712 to 1,396 square feet, a garage ranging in size from 627 to 1,065 square feet of building area, central air conditioning, 1 or 2 fireplaces, 3 or 4 full bathrooms. Three comparables have 1 or 2 half bathrooms. The comparables have improvement assessments that range from \$184,026 to \$271,100 or from \$51.55 to \$56.91 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$260,010 or \$54.16 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 \$324,483. The subject property has an improvement assessment of \$286,044 or \$59.58 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that were built between 1989 and 2002 and are 22 to 35 years old. Comparables #2 and #4 are the same properties as the appellant's comparables #3, and #4. All comparables are located within .33 miles from subject, and within the subject's neighborhood code. The comparables are 2-story dwellings of frame or frame with brick exterior construction, ranging in size from 3,902 to 4,764 square feet of living area, with 3½ to 5 bathrooms, 1 to 4 fireplaces, central air conditioning, a partially finished basement ranging in size from 1,951 to 2,400 square feet with finished area from 1,095 to 1,800 square feet, and a garage ranging in size from 816 to 1,065 square feet of building area. The comparables have improvement assessments ranging from \$220,509 to \$271,100 or from \$54.44 to \$59.14 per square foot of living area. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board, with two comparables common to the parties. The Board has given reduced weight to appellant's comparables #1, and #2 which differ from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4, and the board of review's comparables, including the common comparables, which are most similar to the subject with regard to location, age, dwelling size and features. However, the comparables have less finished basement area and smaller garage sizes than subject, suggesting adjustments would be needed to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$220,509 to

\$271,100 or \$54.44 to \$59.14 per square foot of living area. The subject's improvement assessment of \$286,044 or \$59.58 per square foot of living area falls above the range established by the best comparables in the record. The Board finds the subject's higher assessment justified given the subject's larger dwelling size, basement size, finished basement area and garage feature in relation to the best comparables. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was not inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 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 presented.

Based on this record, the Board finds 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:

April 21, 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

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