



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

APPELLANT: John Huber
DOCKET NO.: 19-07072.001-R-1
PARCEL NO.: 14-32-204-007

The parties of record before the Property Tax Appeal Board are John Huber, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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 **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: \$47,048
IMPR.: \$224,911
TOTAL: \$271,959

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 2019 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 two-story dwelling of wood siding exterior construction with 4,600 square feet of living area. The dwelling was constructed in 1989. Features of the home include a walk-out basement, central air conditioning, two fireplaces and an 880 square foot garage. The property has a 57,560 square foot site and is located in Barrington, Ela Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity with respect to the improvement as the basis of the appeal.¹ The subject's land assessment was not contested. In support of this argument the appellant submitted information on five equity comparables located within 0.76 of a mile from the subject property

¹ A consolidated hearing was held under Docket Nos. 19-07072.001-R-1 and 20-03276.001-R-1. Individual decisions will be rendered for each docket with applicable evidence presented.

and in the same neighborhood code as the subject. The comparables were improved with two-story dwellings of wood siding or wood siding and brick exterior construction that range in size from 4,257 to 5,101 square feet of living area. The comparables were built from 1975 to 1994 with comparable #1 having an effective age of 1995. Each comparable has a basement with comparable #3 having a walk-out, central air conditioning, one to four fireplaces and a garage ranging in size from 430 to 858 square feet of building area. The comparables have improvement assessments ranging from \$194,454 to \$233,795 or from \$45.68 to \$46.76 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$211,703 or \$46.02 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 \$271,959. The subject property has an improvement assessment of \$224,911 or \$48.89 per square foot of living area. Appearing on behalf of the board of review was Jack Perry, Mass Appraisal Specialist.

In support of its contention of the correct assessment the board of review submitted a property record card of the subject property along with a grid analysis on five equity comparables. The comparables are located within .43 of a mile from the subject property and in the same neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or wood siding and brick exterior construction that range in size from 4,574 to 4,897 square feet of living area. The comparables were built from 1987 to 1996 with comparable #3 having an effective age of 1990 and comparable #5 having an effective age of 2005. Each comparable has a basement with comparables #2 and #3 being a walk-out. Each comparable has central air conditioning, two to five fireplaces and an attached garage ranging in size from 718 to 1,148 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments that range from \$219,461 to \$258,147 or from \$47.98 to \$54.59 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant's attorney argued that the board of review's comparables #1, #2 and #5 have brick construction whereas the subject property is wood siding construction. Furthermore, board of review comparable #1 has a "Quality Grade of Good" condition whereas the subject property had a "Quality Grade of Gd++."

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 ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #4 and #5 along with the board of review

comparables #1, #4 and #5 as these properties do not have a walk-out basement like the subject property. Furthermore, board of review comparable #4 as this property has an inground swimming pool a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are more similar to the subject in location, foundation style, dwelling size, age, and features. These comparables had improvement assessments that ranged from \$233,795 to \$237,914 or from \$45.83 to \$51.57 per square foot of living area. The subject's improvement assessment of \$224,911 or \$48.89 per square foot of living area falls below the range on a total improvement assessment basis and within the range on a per square foot basis as established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence, 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:

September 19, 2023



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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