



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

APPELLANT: Richard Cavanaugh
DOCKET NO.: 21-00426.001-R-1
PARCEL NO.: 13-13-213-019

The parties of record before the Property Tax Appeal Board are Richard Cavanaugh, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$43,312
IMPR.: \$241,500
TOTAL: \$284,812

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 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Preliminary Matter

The parties appeared via WebEx for a virtual hearing on October 17, 2022, before the Property Tax Appeal Board concerning 28 residential appeals located in Lake County which were filed by the law firm of Robert H. Rosenfeld and Associates, LLC. Appearing on behalf of the appellant was attorney Kyle Kamego from the law firm and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist for the Lake County Chief County Assessor and Lake County Board of Review. Neither party objected to the matter being conducted via a virtual hearing format.

Prior to the commencement of the appellant's case-in-chief and upon questioning by the Administrative Law Judge (ALJ), Attorney Kamego contended that each individual taxpayer/appellant had verbally requested that a hearing be held on the appeals. Counsel acknowledged that he would not be presenting any valuation witness for testimony. Instead,

Attorney Kamego would be reading the evidence into the record and also reported that either he or another attorney from the law firm had personally selected the comparable properties which were presented along with gathering any supporting evidence on behalf of the appellant. When questioned by the ALJ concerning counsel's qualifications in the field of real estate assessment and/or valuation in the selection of properties, Kamego responded that he is a licensed attorney, but has no qualifications within the field of real estate valuation. Attorney Kamego further explained that the law firm's fee was "100% contingent" on a favorable outcome or decision being issued by the Property Tax Appeal Board and, upon further questioning by the ALJ, opined that this circumstance "did not necessarily" impair his or the law firm's ability to select properties which were truly comparable to the subject.

The Board takes notice of its procedural rules providing specifically in Section 1910.70(f):

An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client. (86 Ill.Admin.Code §1910.70(f)).

Therefore, while counsel did not seek to testify before the Board, he also necessarily merely argued the merits of the appeal and reiterated data that was contained within the appeal petition without the ability to testify or answer any detailed questions about the evidence.

Findings of Fact

The subject property consists of a 1.75-story dwelling of brick and wood siding exterior construction with 5,613 square feet of living area.¹ The dwelling was constructed in 1998 and is approximately 23 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, an inground swimming pool and an 896 square foot garage. The property has an approximately 47,890 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables three of which are located in the same assessment neighborhood code as the subject and each of which are located within 0.73 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 3,875 to 4,515 square feet of living area. The homes range in age from 13 to 41 years old. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 720 to 933 square feet of building area. Comparable #4 also has an additional detached garage. The comparables have improvement assessments that range from \$112,396 to \$195,806 or from \$28.49 to \$44.68 per

¹ The Board finds the best description of the subject property was reported in the subject's property record card, submitted by the board of review, which contains a sketch of the subject's dwelling including dimensions. At hearing, Mr. Kamego agreed with the board of review's description of the subject property.

square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$222,486 or \$39.64 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 \$325,906. The subject property has an improvement assessment of \$282,594 or \$50.35 per square foot of living area. Mr. Perry testified that he had been licensed in the State of Illinois as a real estate appraiser since 2015 and has been an employee of the Lake County Chief County Assessment Office and Board of Review of for the past 3½ years. The Board accepted Mr. Perry as an expert witness in the field of real estate valuation without objection.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in different assessment neighborhood codes than the subject and from 0.58 of a mile to 3.55 miles from the subject property. The comparables are improved with 1.75-story dwellings of brick or wood siding exterior construction that range in size from 4,745 to 5,209 square feet of living area. The homes were built from 1990 to 2000. Each comparable has a basement with finished area, central air conditioning and two to four fireplaces. Four comparables have a garage ranging in size from 720 to 1,188 square feet of building area. The comparables have improvement assessments that range from \$182,020 to \$255,990 or from \$35.99 to \$53.95 per square foot of living area.

In response to the appellant's evidence, Mr. Perry noted the board of review comparables were all more similar to the subject in age and dwelling size than the appellant's comparables, which was not refuted by the appellant's attorney. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives little weight to comparables #1, #2 and #4 submitted by the appellant as the Board finds these comparables each have a significantly smaller dwelling size and finished basement area in contrast to the subject's dwelling size and unfinished basement.

The Board gives less weight to board of review comparables #1, #4 and #5 which are located from 2.49 to 3.55 miles from the subject. In addition, comparable #5 lacks a garage. The Board finds the best evidence of assessment equity to be appellant comparable #3 and comparables #2 and #3 submitted by the board of review which are more similar to the subject in location, age and design but have varying degrees of similarity to the subject in dwelling size, basement and

other features, such as an inground swimming pool. These comparables have improvement assessments ranging from \$179,128 to \$242,959 or from \$35.99 to \$50.44 per square foot of living area. The subject's improvement assessment of \$282,594 or \$50.35 per square foot of living area falls above the range established by the most similar comparables contained in this record on an improvement assessment basis and near the upper end of the range on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the subject's larger dwelling size and unfinished basement, relative to the best comparables in the record, a lower per square foot assessment would be expected. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, basement finish and inground swimming pool, the Board finds a reduction in the subject's assessment is warranted.

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: _____

November 22, 2022



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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