



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

APPELLANT: Donald and Carol Andrews
DOCKET NO.: 21-00585.001-R-1
PARCEL NO.: 14-31-404-003

The parties of record before the Property Tax Appeal Board are Donald and Carol Andrews, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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 **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: \$54,493
IMPR.: \$147,430
TOTAL: \$201,923

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.

Findings of Fact

The subject property consists of a one-story dwelling of wood siding exterior construction with 3,069 square feet of living area. The dwelling was constructed in 1969 and is approximately 52 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 567 square foot garage. The property has an approximately 20,176 square foot site and is located in Barrington, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within .43 of a mile from the subject. The appellants reported that the comparables are improved with 1-story dwellings of brick exterior construction that range in size from 2,836 to 3,070 square feet of living area. The homes are 50 to 55 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage

ranging in size from 483 to 567 square feet of building area. The comparables had improvement assessments ranging from \$125,019 to \$139,760 or from \$42.47 to \$45.84 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,923. The subject property has an improvement assessment of \$147,430 or \$48.04 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on 15 equity comparables located within .52 of a mile from the subject. The comparables are each improved with 1-story dwellings of brick or frame exterior construction that range in size from 2,836 to 3,384 square feet of living area. The homes were built from 1965 to 1969. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 481 to 782 square feet of building area. The comparables have improvement assessments ranging from \$143,208 to \$166,783 or from \$48.62 to \$50.50 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 19 comparables for the Board's consideration which are similar to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments that range from \$125,019 to \$166,783 or from \$42.47 to \$50.50 per square foot of living area. The subject's improvement assessment of \$147,430 or \$48.04 per square foot of living area falls within the range established by the comparables in this record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellants 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

AGENCY

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COUNTY

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