



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

APPELLANT: John Oviatt
DOCKET NO.: 21-01929.001-R-1 through 21-01929.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John Oviatt, the appellant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-01929.001-R-1	13-13-114-007	7,855	0	\$7,855
21-01929.002-R-1	13-13-114-008	8,259	130,043	\$138,302
21-01929.003-R-1	13-13-114-009	7,906	0	\$7,906
21-01929.004-R-1	13-13-114-010	8,662	0	\$8,662

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 four parcels with one parcel being improved with a 2-story dwelling of frame exterior construction with 3,109 square feet of living area.¹ The dwelling was built in 1925 with an effective year built of 1947 and is approximately 96 years old. Features of the home include a partial basement and a partial concrete slab foundation, central air conditioning, one fireplace, and a garage with 400 square feet of building area. The four parcels and subject are located in North Barrington, Cuba Township, Lake County.

¹ The parties' both reported the subject's dwelling size to be 3,184 square feet of living area. However, the Board finds the best evidence of the subject's property characteristics is found in the property record card and schematic drawing presented by the board of review which disclosed the subject's dwelling size is 3,109 square feet, as well as the subject having both a partial basement and concrete slab foundation.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal; no dispute was raised concerning the unimproved parcels. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject property and located within 0.64 of a mile from the subject. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,520 to 3,530 square feet of living area. The homes range in age from 34 to 58 years old. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces, and a garage that ranges in size from 506 to 744 square feet of building area. These properties have improvement assessments ranging from \$77,322 to \$136,238 or from \$30.47 to \$38.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$109,481 or \$35.21 per square foot of living area, based on 3,109 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" for the four parcels which disclosed the four parcels have a total combined assessment for the subject property of \$162,725. The subject property has an improvement assessment of \$130,043 or \$41.83 per square foot of living area, based on 3,109 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject property and located within 0.72 of a mile from the subject. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,892 to 3,598 square feet of living area. The homes were built from 1927 to 1977 and thus range in age from 44 to 94 years old. Comparables #1, #2, and #4 have reported effective years built of 1946, 1983, and 1971, respectively. Each comparable has a basement with one being a lookout style, central air conditioning, one or two fireplaces, and a garage that ranges in size from 483 to 1,058 square feet of building area. These properties have improvement assessments ranging from \$146,706 to \$192,623 or from \$41.10 to \$59.54 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 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables to support their respective positions. The Board gives less to the appellant's comparables as well as board of review comparables #3, #4, and #5 which are less similar to the subject in age and/or dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are more similar to the subject in location, design, age/effective age, dwelling size, and most features. These comparables have improvement assessments of \$147,867 and \$192,623 or of \$41.10 and \$59.54 per square foot of living area, respectively. The subject has an improvement assessment of \$130,043 or \$41.83 per square foot of living area, which falls below the improvement assessments of the two best comparables in this record on an overall improvement assessment basis but is bracketed by them on a per square foot basis. Based on this record and after considering adjustments to the two best comparables for differences from the subject, 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

AGENCY

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