



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

APPELLANT: Phillip Moll  
DOCKET NO.: 10-02389.001-R-2  
PARCEL NO.: 13-27-200-027

The parties of record before the Property Tax Appeal Board are Phillip Moll, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$87,062  
IMPR: \$334,325  
TOTAL: \$421,387**

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 2010 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 frame construction with 7,775 square feet of living area. The dwelling was constructed in 1957 with an addition completed in 1985. Features of the home include a partial unfinished

basement, central air conditioning, two fireplaces and a 3-car garage. The property has a 236,095 square foot site and is located in Barrington, Cuba Township, Lake County.<sup>1</sup>

The appellant contends assessment inequity and contentions of law as the bases of the appeal. In support of these arguments the appellant submitted a motion to incorporate arguments and evidence from the 2005 and 2006 appeals into this 2010 appeal, a motion to revise the assessment relief requested and a motion for summary judgment. On September 24, 2012 and again on January 22, 2013 the Property Tax Appeal Board issued its ruling wherein the appellant's motion to incorporate evidence from the 2005 and 2006 appeals into this 2010 appeal was denied. The motion to revise the assessment amount requested was granted. Both the motion for summary judgment and second motion for summary judgment were denied. In support of the inequity argument, the appellant submitted a grid analysis of six comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$452,506. The subject property has an improvement assessment of \$365,444 or \$47 per square foot of living area. In addition, the subject has a land assessment of \$87,062 or \$0.37 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

### Conclusion of Law

The appellant argued various contentions of law regarding the subject's physical characteristics and/or size as recorded by the board of review. Pursuant to Section 1910.94 of the Property Tax Appeal Board rules (86 Ill.Admin.Code §1910.94) the Board previously ruled the appellant cannot present any evidence for consideration to refute the evidence offered by the board of review regarding the description, physical characteristics or condition of the subject property. Therefore the Board finds the physical description, characteristics and/or condition of the subject property as submitted by the board of review is true

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<sup>1</sup> The Lake County Board of Review filed a Motion to invoke Section 1910.94 of the Property Tax Appeal Board rules (86 Ill.Admin.Code §1910.94). By ruling on January 22, 2013, the appellant cannot present any evidence for consideration to refute the evidence offered by the Lake County Board of Review regarding the description, physical characteristics or condition of the subject property.

and correct for purposes of this decision. The Board's ruling issued January 22, 2013 is adopted herein in its entirety.

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

In regards to the subject's land assessment, the Board finds the best evidence of assessment equity to be the comparables submitted by both parties. The comparables had land assessments that ranged from \$33,629 to \$105,489 or from \$0.21 to \$0.40 per square foot of land area. The subject's land assessment of \$0.37 per square foot of land area falls within the range established by the comparables in this record presented by both parties. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

In regards to the subject's improvement assessment, the Board finds the best evidence of assessment equity to be appellant's comparable #1, which was also used by the board of review as comparable #1 and appellant's comparable #2. These comparables had improvement assessments of \$305,785 and \$164,825 or \$43.00 and \$37.86, respectively, per square foot of living area. The subject's improvement assessment of \$47.00 per square foot of living area falls above these most similar comparables in this record. The Board finds these two comparables were similar to the subject in exterior construction, location, age and/or size. The Board gave less weight in its analysis to the remaining comparables submitted by both parties because the Board finds they were dissimilar to the subject in location, exterior finish and/or age. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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.



Chairman



Member



Member



Member



Member

DISSENTING:

C E R T I F I C A T I O N

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: June 20, 2014



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 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 the subsequent year 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.

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.