



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

APPELLANT: McLain Tallungan
DOCKET NO.: 11-04523.001-R-1
PARCEL NO.: 13-23-301-003

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

Based on the facts and exhibits presented, 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: \$ 70,532
IMPR.: \$ 207,774
TOTAL: \$ 278,306

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 2011 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 2-story dwelling of frame construction with 5,180 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement with finished area, central air conditioning,

two fireplaces and a 1,026 square foot garage. The property has a 217,830 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant did not respond to the Property Tax Appeal Board's request for additional information regarding the appeal. Therefore, assessment inequity regarding the subject's improvement and overvaluation will be considered as the bases of the appeal based on the information submitted. In support of the inequity argument the appellant submitted information on 11 equity comparables. The record discloses nine of the equity comparables involved a sale transaction and will be considered for the overvaluation argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,306. The subject property has an improvement assessment of \$207,774 or \$40.11 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables. The subject's assessment reflects a market value of \$858,439 or \$165.72 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment based on market value, the board of review submitted information on five comparable sales that were also used in the equity grid analysis.

Conclusion of Law

The taxpayer contends assessment inequity as one 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 Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #6, #7 and #8. These comparables had improvement assessments that ranged from \$45.45 to \$57.02 per square foot of living area. The subject's improvement assessment of \$40.11 per square foot of living area falls below the range established by the best comparables in this record. The Board gave no weight to the appellant's evidence as presented in the grid analysis because it appears the data is incorrect. The subject has an improvement assessment of \$207,774, however, the appellant's appeal petition and grid analysis depict the subject has an improvement assessment of \$235,546. The Board finds this data is unreliable and not credible. Based on this record 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 on this basis.

The appellant also argued from the evidence presented that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #6. These most similar comparables sold for prices ranging from \$179.49 to \$215.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$165.72 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Again, the Board gave no weight to the data submitted by the appellant as it appears incorrect and unreliable. Based on this evidence the Board finds 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.



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: January 23, 2015



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.