



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

APPELLANT: Micheal & Barbara Murphy  
DOCKET NO.: 11-04761.001-R-1  
PARCEL NO.: 13-26-301-003

The parties of record before the Property Tax Appeal Board are Micheal & Barbara Murphy, the appellants; 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:** \$70,127  
**IMPR:** \$93,923  
**TOTAL:** \$164,050

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story dwelling of brick and frame construction with 3,233 square feet of living area. The dwelling was constructed in 1978. Features of the home include a partial basement that is partially finished, central

air conditioning, two fireplaces and a 542 square foot garage. The property has a 216,580 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants contend assessment inequity, regarding the subject's improvement, as one basis of the appeal.<sup>1</sup> In support of this argument the appellants submitted information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,050. The subject property has an improvement assessment of \$93,923 or \$29.05 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three sales comparables. However, the property record cards depicted the individual assessments for each property.

#### Conclusion of Law

The taxpayers contend assessment inequity as a 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 improvement assessment is not warranted.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 based on location, size, basement finish, and most features. These comparables had improvement assessments of \$27.79 and \$46.45, respectively, per square foot of living area. The subject's improvement assessment of \$29.05 per square foot of living area falls between the two best comparables in this record, and is at the lowest end of the established range. The Board finds board of review comparable #1 is the best comparable in this record and supports the subject's improvement assessment. Based on this

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<sup>1</sup> The appellants' evidence and argument also incorporates an overvaluation element and therefore the Property Tax Appeal Board will also address this argument.

record 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 improvement assessment is not justified.

The appellants also argued overvaluation as a basis of the appeal using the same comparables previously discussed. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants have not met 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 the subject's market value is found in the board of review's comparables #1 and #2 based on location, size, date of sale, exterior construction, features and/or land size. The two best comparables sold for \$144.55 and \$277.15, respectively, per square foot of living area, including land. The subject's assessment reflects a market value of \$156.52 per square foot of living area, including land, using the 2011 three year median average level of assessments for Lake County of 32.42% as determined by the Illinois Department of Revenue. The subject's assessment falls between the two best comparables in this record, and therefore, no reduction is warranted.

The Board finds the appellants did not show by a preponderance of the evidence herein that the subject's assessed value is excessive. Therefore, no reduction in the subject's assessment is warranted on this basis.

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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

Member

*J. R.*

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: September 19, 2014

*Allen Castrovillari*

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.