



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

APPELLANT: Amy Paden
DOCKET NO.: 12-02291.001-R-1
PARCEL NO.: 13-11-300-214

The parties of record before the Property Tax Appeal Board are Amy Paden, 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: \$9,114
IMPR.: \$63,175
TOTAL: \$72,289

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 2012 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 is improved with a two-story single family dwelling of frame construction with 1,483 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces and a one-car detached garage with 242 square feet of building area. The property is located in Lake Barrington, Cuba Township, Lake County.

The appellant marked recent sale and comparable sales as the bases of the appeal. In support of the recent sale the appellant indicated the subject property was purchased in February 2008 for a price of \$215,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties were not related, the property was sold through a Realtor and the property had been advertised for sale for six months on the Multiple Listing Service (MLS).

The appellant provided no comparable sales but did provide three equity comparables improved with two-story dwellings of frame construction that had either 1,410 or 1,488 square feet of living area. The comparables were constructed in 1977 and 1978. Each comparable had an unfinished basement, central air conditioning, one fireplace and a detached garage with 242 square feet of building area. The grid analysis indicated the comparables had improvement assessments of \$58,765 and \$61,458 or \$41.30 and \$41.68 per square foot of living area. In the grid analysis the appellant indicated the subject had a land assessment of \$9,114, an improvement assessment of \$69,271 and a total assessment of \$78,385. A copy of the Lake County Board of Review final decision submitted by the appellant indicated the subject had a land assessment of \$9,114, an improvement assessment of \$63,175 and a total assessment of \$72,289. The appellant requested the subject's assessment be reduced to \$67,622.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the incorrect assessment for the subject property. The subject property has an improvement assessment of \$63,175 or \$42.60 per square foot of living area. The subject property has a total assessment of \$72,289 which reflects a market value of \$220,832 when applying the 2012 three year average median level of assessments for Lake County of 32.72%.

In rebuttal the board of review contends the subject's February 2008 sale occurred nearly four years prior to the January 1, 2012 assessment date at issue and should not be given significant weight by the Property Tax Appeal Board.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were identical to the subject in age, size and features. These properties had improvement assessments of \$67,230 and \$68,255 or \$45.33 and \$46.02 per square foot of living area. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 appellant indicated the subject property sold in February 2008 for a price of \$215,000. The Board finds the sale of the subject property was not proximate in time to the assessment date at issue to be particularly probative and relevant in challenging the correctness of the assessment based on overvaluation. The subject's assessment reflects a market value of \$220,932, which is only 2.76% above the 2008 purchase price. Based on this record the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The taxpayer also submitted evidence challenging the subject's assessment based on assessment inequity. 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 on this basis.

The Board finds the best evidence of assessment equity to be comparables submitted by the board of review. These three comparables were practically identical to the subject dwelling. These comparables had improvement assessments of \$67,230 and \$68,255 or \$45.33 and \$46.02 per square foot of living area. The subject's improvement assessment of \$63,175 or \$42.60 per square foot of living area falls below that established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and

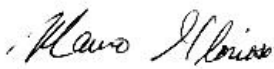
convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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: April 24, 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.