



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

APPELLANT: Scott & Donna Hallman
DOCKET NO.: 12-02431.001-R-2
PARCEL NO.: 13-23-300-013

The parties of record before the Property Tax Appeal Board are Scott and Donna Hallman, 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: \$51,034
IMPR.: \$277,651
TOTAL: \$328,685

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 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 dwelling with wood siding exterior construction that contains 6,571 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement that is partially finished with a recreation room, central air conditioning, two fireplaces and an attached garage with 1,073 square feet of

building area. The property has a 156,550 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings that ranged in size from 5,604 to 5,758 square feet of living area. The dwellings were built from 1989 to 1991. Each comparable had a basement with two being finished, central air conditioning, three or four fireplaces and attached garages ranging in size from 702 to 1,220 square feet of building area. Two comparables also have detached garages with 720 and 775 square feet of building area, respectively. These properties have sites ranging in size from 190,793 to 212,044 square feet of land area. The comparables have improvement assessments that range from \$186,732 to \$210,109 or from \$33.15 to \$36.49 per square foot of living area. The comparables have land assessments ranging from \$62,198 to \$69,125 or \$.33 per square foot of land area. Based on this evidence the appellants requested a land assessment of \$59,000, an improvement assessment of \$129,000 and a total assessment of \$188,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$328,685. The subject property has an improvement assessment of \$277,651 or \$42.25 per square foot of living area and a land assessment of \$51,034 or \$.33 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 improved with two-story dwellings that ranged in size from 5,300 to 6,710 square feet of living area. The dwellings were built from 1990 to 2002. Each comparable had a basement with one being finished, central air conditioning, three or four fireplaces and attached garages ranging in size from 1,072 to 1,529 square feet of building area. These properties have sites ranging in size from 89,920 to 257,962 square feet of land area. The comparables have improvement assessments that range from \$212,564 to \$354,068 or from \$40.11 to \$53.65 per square foot of living area. The comparables have land assessments ranging from \$50,759 to \$84,094 or from \$.33 to \$.56 per square foot of land area. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the record contains six comparables that were submitted by the parties that offered varying degrees of similarity to the subject property. The appellants' comparables were slightly older than the subject dwelling. Board of review comparables #1 and #2 were newer than the subject dwelling and board of review comparable #3 was slightly older than the subject dwelling. Furthermore, only board of review comparable #2 was larger than the subject dwelling. These comparables had improvement assessments that ranged from \$33.15 to \$53.65 per square foot of living area. The subject's improvement assessment of \$42.25 per square foot of living area falls within the range established these comparables. Based on this evidence the Board finds the appellants did not demonstrate the subject's improvement was inequitably assessed with clear and convincing evidence.

With respect to the land assessment, four comparables each had a land assessment of \$.33 per square foot of land area and two comparables had land assessments of \$.52 and \$.56 per square foot of land area, respectively. The subject has a land assessment of \$.33 per square foot of land area, which is supported by these comparables. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed.

In conclusion 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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.