



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

APPELLANT: James & Diane Scardino
DOCKET NO.: 12-02432.001-R-1
PARCEL NO.: 13-23-302-008

The parties of record before the Property Tax Appeal Board are James and Diane Scardino, 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: \$64,238
IMPR.: \$83,820
TOTAL: \$148,058

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 brick exterior construction with 3,359 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement that is partially finished with a recreation room, central air conditioning and two fireplaces. The property has a 197,051 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 a 1-story dwelling, a 1.5-story dwelling and a 2-story dwelling that ranged in size from 3,072 to 6,911 square feet of living area. The dwellings were constructed from 1960 to 1965. Each comparable had an unfinished basement, central air conditioning, one or two fireplaces and an attached or detached garage that ranged in size from 440 to 784 square feet of building area. The appellants' analysis described the subject dwelling as being in fair condition while the comparable dwellings were described as being in average and very poor condition. These properties had sites that ranged in size from 96,137 to 202,448 square feet of land area. The comparables had improvement assessments that ranged from \$49,789 to \$202,175 or from \$16.21 to \$29.25 per square foot of living area. These properties had land assessments ranging from \$51,958 to \$65,996 or from \$.30 to \$.54 per square foot of land area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$49,000 and the improvement assessment be reduced to \$51,000 for a total revised assessment of \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,058. The subject property has an improvement assessment of \$83,820 or \$24.95 per square foot of living area. The subject has a land assessment of \$64,238 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 range in size from 3,113 to 3,954 square feet of living area. The dwellings were built from 1955 to 1972. Each comparable has a basement with one being partially finished, two comparables have central air conditioning, two comparables have one or two fireplaces and each comparable has an attached or detached garage that range in size from 493 to 1,152 square feet of building area. These properties have sites that range in size from 217,800 to 357,397 square feet of land area. The comparables have improvement assessments that range from \$77,072 to \$127,604 or from \$23.12 to \$32.27 per square foot of living area. These same comparables have land assessments ranging from \$71,001 to \$116,509 or \$.33 per square foot of land area. The board of review requested confirmation of the assessment.

Conclusion of Law

The appellants 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.

With respect to the improvement assessment, the Board finds the best evidence of assessment equity to be the board of review comparables. These comparables were most similar to the subject in style and size and were also similar in features with the primary difference being in garage area. These comparables had improvement assessments that ranged from \$23.12 to \$32.27 per square foot of living area. The subject's improvement assessment of \$24.95 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the appellant's comparables due to differences from the subject in style, size and/or condition. Based on this 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 to the subject's improvement assessment is not justified.

With respect to the land assessment the comparables submitted by the parties had land assessments ranging from \$.30 to \$.54 per square foot of land area. Four of the comparables had land assessments of \$.33 per square foot of land area. The subject has a land assessment of \$.33 per square foot of land area, which is within the overall range established by the comparables and equivalent to four of the six comparables on a square foot basis. Based on this evidence the Board finds the appellants 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 warranted.

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.

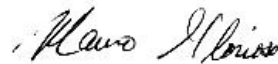
Chairman



Member



Member



Member



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: June 26, 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.