



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

APPELLANT: Barry McMahon  
DOCKET NO.: 15-01785.001-R-1  
PARCEL NO.: 11-16-405-107

The parties of record before the Property Tax Appeal Board are Barry McMahon, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County, in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$ 55,743  
**IMPR.:** \$193,993  
**TOTAL:** \$249,736

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 2015 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 two-story row house style dwelling of frame exterior construction that has 2,793 square feet of living area. The dwelling was built in 2011. Features include a 1,512 square foot unfinished basement, central air conditioning, a fireplace, a 473 square foot balcony and a 480 square foot garage. The subject property is located in Libertyville Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted six assessment comparables located in close proximity to the subject. The comparables consist of two-story dwellings of wood siding or brick exterior construction that were built in 2011 or 2013. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,734 to 2,886 square feet of living area. The comparables have improvement

assessments ranging from \$172,071 to \$183,206 or from \$61.39 to \$64.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$249,736. The subject property has an improvement assessment of \$193,993 or \$69.46 per square foot of living area.

In support of its assessment, the board of review submitted information on four assessment comparables located in close proximity to the subject. One comparable was also used by the appellant. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 2011 to 2013. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,530 to 3,358 square feet of living area. The comparables have improvement assessments ranging from \$170,181 to \$214,907 or from \$64.00 to \$68.32 per square foot of living area. The board of review argued that the comparables have basements that are from 14% to 17% smaller than the subject and have a smaller balcony or do not have a balcony. The subject has the largest basement in the subject's development.

With respect to the appellant's evidence, the board of review argued the comparables have basements that are from 18% to 22% smaller than the subject, five comparables do not have a balcony, and comparable #3 has a balcony that is 86% smaller than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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 appellant did not meet this burden of proof.

The parties presented nine assessment comparables for the Board's consideration. The Board gave less weight to comparable #4 submitted by the board of review due to its larger dwelling size when compared to the subject. The Board finds the remaining eight comparables are more similar when compared to the subject in location, design, age and dwelling size. However, all of these comparables had smaller inferior basements and smaller or no balconies. They have improvement assessments ranging from \$170,181 to \$183,206 or from \$61.39 to \$68.32 per square foot of living area. The subject property has an improvement assessment of \$193,993 or \$69.46 per square foot of living area, which is slightly greater than the most similar assessment comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences to the subject, such as their smaller basements and balconies or lack thereof, the Board finds the subject's improvement assessment is justified and no reduction is 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



Acting Member

Member

DISSENTING: \_\_\_\_\_

### CERTIFICATION

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 21, 2017



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.