



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

APPELLANT: Caryn Trombino
DOCKET NO.: 19-04942.001-R-1
PARCEL NO.: 13-36-406-041

The parties of record before the Property Tax Appeal Board are Caryn Trombino, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$35,304
IMPR.: \$161,778
TOTAL: \$197,082

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 2019 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 1.5-story dwelling of frame exterior construction with 2,676 square feet of living area.¹ The dwelling was constructed in 1925. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 624 square foot garage. The property has an 8,537 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.80 of a mile from the subject property. The comparables have sites that range in size from 8,664 to 30,717 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame or brick and frame

¹ The subject's property record card, submitted by the board of review, reports the subject dwelling as a 1.5-story property in contrast to the grid analyses submitted by the parties which reports the subject as a 2-story dwelling.

exterior construction that range in size from 2,614 to 3,062 square feet of living area. The dwellings were built from 1961 to 2005. Each comparable has a basement, two with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 484 to 620 square feet of building area. The properties sold from February 2017 to July 2019 for prices ranging from \$481,500 to \$557,500 or from \$172.15 to \$189.36 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$182,842 which reflects a market value of \$548,581 or \$205.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,082. The subject's assessment reflects a market value of \$599,216 or \$223.92 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.26 of a mile from the subject property. The comparables have sites that range in size from 5,111 to 7,178 square feet of land area and are improved with 2-story dwellings of frame exterior construction that range in size from 2,393 to 2,977 square feet of living area. The homes were built from 1908 to 1928 and have effective ages ranging from 1926 to 1983. Each comparable has a basement with two having finished area and a garage ranging in size from 487 to 663 square feet of building area. Two comparables have central air conditioning and two comparables have either one or two fireplaces. The properties sold from August 2017 to June 2018 for prices ranging from \$545,000 to \$730,000 or from \$227.75 to \$293.82 per square foot of living area, land included.

The board of review included a comment in its grid analysis contending the subject property sold in December 2015 for a price of \$680,000 and that the "house was completely rehabbed before sale." No documentary support for the subject's 2015 sale was submitted in the record. However, the subject's property record card, submitted by the board of review, reported a permit for remodeling totaling \$80,000 was issued in June 2014. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends 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.

The parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparable #1 which are from 36 to 80 years newer in age when compared to the subject, have larger site size, lack central air conditioning and/or sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in location, age, dwelling size and most features. These comparables sold in February and June 2018 for prices of \$722,500 and \$730,000 or \$293.82 and \$245.21 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$599,216 or \$223.92 per square foot of living area, including land, which falls below the two best comparable sales in this record on both an overall and per square foot basis. After considering adjustments to the comparables for differences from the subject, 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



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: February 15, 2022



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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