



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

APPELLANT: Mclain Tallungan
DOCKET NO.: 19-07386.001-R-1
PARCEL NO.: 13-23-301-003

The parties of record before the Property Tax Appeal Board are Mclain Tallungan, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$90,469
IMPR.: \$203,035
TOTAL: \$293,504

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 two-story dwelling of wood siding exterior construction with 5,180 square feet of living area. The dwelling is approximately 18 years old. Features of the home include a full basement with 1,558 square feet of finished area, central air conditioning, two fireplaces, and both an attached and a detached garage totaling 1,378 square feet of building area. The home also features an 880 square foot swimming pool. The property has a 217,830 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. The comparables are located in the same neighborhood code as the subject property and are between 12 and 22 years old. The comparables consist of two-story dwellings of brick or Dryvit exterior construction ranging in size from 4,130 to 6,873 square feet of living area. Each dwelling has central air conditioning

and a full walk-out basement, with comparables #1 and #3 having 1,755 and 2,700 square feet of finished area respectively. Each has one, two, or three fireplaces and a garage ranging in size from 684 to 954 square feet of building area. The parcels range in size from 81,696 to 280,090 square feet of land area. The comparables sold from September 2017 to September 2019 for prices ranging from \$710,000 to \$873,200 or from \$127.05 to \$171.91 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$253,673.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$293,504. The subject's assessment reflects a market value of \$892,381 or \$172.27 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 written rebuttal to the appellant's submission, the board of review stated that the 2019 board of review decision was supported by the evidence. The board of review stated further that the 2019 evidence from both sides was almost entirely made up of 2017 sales, and that the county grid for this appeal shows 2018 and 2019 sales which support a value closer to the original value of \$209.64 per square foot. The board of review noted that the only 2017 sale on its grid is \$171.91 per square foot which is the lowest among its comparables, and is still higher than the 2019 board of review value.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where there is no substantive data in the grid analysis for comparable #5. Board of review comparable #3 is the same as appellant comparable #1. Comparable #3 is in the same neighborhood code as the subject property. The remaining four comparables consist of two-story dwellings of wood siding, wood siding and brick, or wood siding and stone exterior construction ranging in size from 4,130 to 5,051 square feet of living area. The homes were built between 1909 and 2001, with the home built in 1909 having an effective age of 1964. Each dwelling has a basement, with comparables #1, #2, and #4 having between 403 and 2,500 square feet of finished area. The comparables each have a garage ranging in size from 304 to 1,170 square feet of building area. Comparables #1 through #3 have central air conditioning and comparable #1 features a swimming pool. The parcels range in size from 14,640 to 217,800 square feet of land area. The five comparables reportedly sold from December 2017 to July 2019 for prices ranging from \$710,000 to \$1,120,000 or from \$171.91 to \$306.09 per square foot of living area, including land.

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 a total of seven comparable sales, one of which was common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #3 due to their differing dwelling sizes and/or less proximate sale date. The Board has given little consideration to board of review comparable #5 due to the lack of characteristics for a thorough analysis of comparability by the Board. The Board also gives reduced weight to board of review comparables #2, #3, and #4 due to their age, dwelling size, and/or lack of central air conditioning as compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sale #1, which the Board finds most similar to the subject in size and features. This most similar comparable sold in March 2018 for \$1,120,000 or \$221.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$892,381 or \$172.27 per square foot of living area, including land, which is below that of the best comparable sale in this record. Based on this evidence and after considering adjustments to the best comparable sale in the record when compared to 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:

May 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mclain Tallungan, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085