



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

APPELLANT: Donald Trunnell  
DOCKET NO.: 22-00403.001-R-1  
PARCEL NO.: 14-06-301-083

The parties of record before the Property Tax Appeal Board are Donald Trunnell, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:** \$52,949  
**IMPR.:** \$202,570  
**TOTAL:** \$255,519

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 2022 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 brick exterior construction with 4,804 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, two fireplaces and a 1,035 square foot garage. The property has an approximately 72,602 square foot site and is located in North Barrington, Ela Township, Lake County.

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<sup>1</sup> According to the board of review evidence, the subject dwelling has finished basement area, which was not refuted by the appellant in rebuttal. Despite that the subject's property information sheet provided by the board of review did not depict finished basement area. The board of review contended that a previous appraisal on file from 2015 stated that the subject property has a fully finished basement inclusive of four rooms and one full bathroom. The board of review also submitted permit history for the subject which disclosed a building permit was issued in November 2004 for basement finish that had an estimated construction cost of \$136,000.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located from .14 to .68 of a mile from the subject property. The parcels range in size from 30,027 to 52,484 square feet of land area. The comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 4,050 to 5,454 square feet of living area. The dwellings were built from 1989 to 2004. The comparables each have a basement, one of which is a walk-out design. The grid analysis has handwritten notations indicating three of the five basements have finished area. Each comparable has central air conditioning, one or four fireplaces and a garage ranging in size from 729 to 1,056 square feet of building area. The comparables sold from January 2021 to March 2022 for prices ranging from \$555,000 to \$695,000 or from \$120.10 to \$141.98 per square foot of living area, including land.

The appellant also submitted a grid analysis labeled "Assessor Comps" that included information on three of the six comparable sales presented in the board of review evidence with handwritten notations pointing out the differences between the comparables and the subject.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$212,411, which would reflect a market value of \$637,297 or \$132.66 per square foot of ground living area, including land, when using 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 \$255,519. The subject's assessment reflects a market value of \$766,634 or \$159.58 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on six comparable sales that have the same assessment neighborhood code as the subject and are located from .05 of a mile to 1.06 miles from the subject property. The parcels range in size from 27,077 to 51,970 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,360 to 5,008 square feet of living area. The dwellings were built from 1988 to 2000. The comparables each have a basement, three of which are walk-out designs. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 759 to 1,274 square feet of building area. The comparables sold from July 2021 to September 2022 for prices ranging from \$764,000 to \$1,225,000 or from \$158.08 to \$244.61 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

### **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 record contains eleven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #5, which differ from the subject in dwelling size. The Board has given reduced weight to board of review comparable #1, which appears to be an outlier due to its considerably higher sale price of \$1,225,000 or \$244.61 per square foot of living area, including land, when compared to the other sales in the record. The Board has also given reduced weight to board of review comparables #2 and #6 due to their distant locations being a mile or more away from the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review comparables #3, #4 and #5, which are similar to the subject in location, dwelling size, design, age and some features. These most similar comparables sold from January 2021 to September 2022 for prices ranging from \$600,000 to \$830,000 or from \$124.30 to \$189.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$766,634 or \$159.58 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences 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: March 26, 2024



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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