



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

APPELLANT: Marie N. Cowhey Trust Dated 8/8/78
DOCKET NO.: 11-04237.001-R-1
PARCEL NO.: 16-18-203-021

The parties of record before the Property Tax Appeal Board are Marie N. Cowhey Trust Dated 8/8/78, the appellant, by attorney Liat R. Meisler, of Golan & Christie LLP in Chicago; 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: \$185,530
IMPR.: \$0
TOTAL: \$185,530

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 2011 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 vacant .92-acre or 40,075 square foot residential lot. The property is located in West Deerfield Township, Lake County.

The appellant appeared before the Property Tax Appeal Board by counsel, contending the subject's land is inequitably assessed. In support of this argument the appellant submitted a location map and an assessment grid analysis on six suggested land comparables with one comparable located in the same neighborhood

assessment code as the subject property as defined by the township assessor. The land comparables contain from 50,094 to 109,771 square feet of land area and have land assessments that range from \$163,347 to \$264,081 or from \$2.16 to \$3.39 per square foot of land area. The subject property has a land assessment of \$185,530 or \$4.63 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$112,611 or \$2.81 per square foot of land area.

The appellant's attorney called no witnesses and acknowledged that her paralegal Jason Kuether, with over 10 years experience working in the property tax appeal department, prepared the evidence under her supervision and guidance. Kuether was not present at the hearing to testify and be cross-examined.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,530. The subject property has a land assessment of \$185,530 or \$4.63 per square foot of land area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, aerial photographs and property record cards of the board of review comparables. The board of review also submitted an assessment grid analysis on four suggested land comparables located on the same street and with the same neighborhood assessment code as the subject property as defined by the township assessor.

John Paslawsky, representative from the board of review, presented the evidence on behalf of the board of review. Paslawsky explained that the board of review comparables are located on the same street as the subject and are no further than .12 miles from the subject property. The suggested land comparables contain from 30,489 to 43,120 square feet of land area and have assessments that range from \$141,164 to \$199,646 or \$4.63 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

Conclusion of Law

The taxpayer contends land 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 and a reduction in the subject's land assessment is not warranted.

The Property Tax Appeal Board finds the parties submitted ten land comparables for consideration. The Board gave less weight to the appellant's comparables #2 through #6 due to the fact that these comparables were considerably larger in size than the subject property and were not located in the subject's neighborhood code as defined by the assessor. The Board finds the appellant's comparable #1 and the board of review comparables are the most similar to the subject in location and land size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments ranging from \$141,164 to \$199,646 or \$3.39 and \$4.63 per square foot of land area. The subject's land assessment of \$185,530 or \$4.63 per square foot of land area is supported by the most similar comparables in the record on a per square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and 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.

Chairman



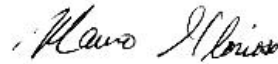
Member



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: March 18, 2016



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.