



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

APPELLANT: Larry Kron
DOCKET NO.: 12-02812.001-R-1
PARCEL NO.: 11-28-303-091

The parties of record before the Property Tax Appeal Board are Larry Kron, the appellant, 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: \$29,890
IMPR.: \$56,241
TOTAL: \$86,131

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 2012 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 one-story residential condominium unit with frame exterior construction. The building was constructed in 2005. The condominium contains 1,860 square feet of living area and features a concrete slab foundation, central air conditioning, a fireplace and an attached two-car garage of 400 square feet of building area. The property is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within one block of the subject property. The comparables are each 1,860 square foot condominium units located within buildings that were constructed in 2004. The comparables each have central air conditioning, a fireplace and a 400 square foot garage. The comparables have improvement assessments of \$54,552 or \$29.33 per square foot of living area. The appellant provided no property record cards or other documentation to support the descriptions of the three comparables.

Based on this evidence, the appellant requested a reduced improvement assessment of \$54,552 or \$29.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,131. The subject property has an improvement assessment of \$56,241 or \$30.24 per square foot of living area.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that the appellant's comparables lack a fireplace according to assessment records. The board of review included the property record cards of the appellant's comparables which do not depict a fireplace amenity for the units.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables of one-story condominium units that were built in 2005. The comparables each contain 1,860 square feet of living area and feature central air conditioning, a fireplace and a 400 square foot garage. The property record cards for these comparables were also submitted and depict the fireplace amenity.

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

Conclusion of Law

The taxpayer contends 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 assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given slightly reduced weight to the appellant's comparables which lack a fireplace amenity that is a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables that are identical to the subject in age, size, design and features when compared to the subject condominium. These three comparables had improvement assessments of \$30.24 per square foot of living area identical to the subject's improvement assessment of \$30.24 per square foot of living area. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.