



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

APPELLANT: Gary Barsky  
DOCKET NO.: 12-02892.001-R-1  
PARCEL NO.: 16-34-304-047

The parties of record before the Property Tax Appeal Board are Gary Barsky, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan, 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:** \$56,440  
**IMPR.:** \$178,880  
**TOTAL:** \$235,320

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 two-story single-family dwelling of brick and frame exterior construction with 3,690 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached one-car

garage. The property has a 10,745 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a two-story and two, one-story dwellings that were built between 1985 and 1987. The homes range in size from 3,313 to 3,788 square feet of living area. The comparables have improvement assessments ranging from \$148,851 to \$178,121 or from \$42.80 to \$47.02 per square foot of living area. Based on this evidence, the appellant requested an improvement assessment of \$167,452 or \$45.38 per square foot of living area which counsel of the appellant contended was the average improvement assessment of the comparables on a per-square-foot basis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,320. The subject property has an improvement assessment of \$178,880 or \$48.48 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings that were built between 1984 and 1988. The homes range in size from 3,659 to 3,765 square feet of living area and feature basements, two of which include finished area. These comparables have improvement assessments ranging from \$179,570 to \$195,520 or from \$47.69 to \$53.44 per square foot of living area.

Based on this evidence, 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

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<sup>1</sup> In Section 2d of the Residential Appeal petition, the appellant marked "comparable sales" as the basis of the appeal, but provided no recent sales data regarding the three comparable properties presented. Moreover, the brief of appellant's counsel noted that the subject's assessment was not uniform with comparable properties.

§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 little weight to appellant's comparables #2 and #3 as these are one-story dwellings which differ in style from the subject two-story home.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables. These comparables had improvement assessments ranging from \$178,121 to \$195,520 or from \$47.02 and \$53.44 per square foot of living area. The subject's improvement assessment of \$178,880 or \$48.48 per square foot of living area falls within the range established by the best comparables in this record and appears to be well supported when giving due consideration to differences in age and basement finish.

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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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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]*

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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.