



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

APPELLANT: Allison Chin
DOCKET NO.: 12-03000.001-R-1
PARCEL NO.: 16-29-402-020

The parties of record before the Property Tax Appeal Board are Allison Chin, 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: \$31,439
IMPR.: \$49,391
TOTAL: \$80,830

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 is improved with a part 1.5-story and part 1-story single family dwelling with 1,267 square feet of living area. The dwelling was constructed in 1926. Features of the property include an unfinished basement, one fireplace and a detached garage with 333 square feet of building area. The

property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one 1.5-story dwelling and two part 1.5-story and part 1-story dwellings that range in size from 1,357 to 1,959 square feet of living area. The dwellings were constructed from 1905 to 1946. Each comparable has a basement, two comparables have central air conditioning, one comparable has a fireplace and each has a one-car detached garage. These properties have improvement assessments ranging from \$38,497 to \$62,379 or from \$26.55 to \$33.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$38,986.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$80,830. The subject property has an improvement assessment of \$49,391 or \$38.98 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 along the same street and within the same block as the subject property. The comparables are improved with two 1.5-story dwellings and one 2.0-story dwelling that have either 1,161 or 1,428 square feet of living area. Each comparable has a basement with one being finished with a recreation room. One comparable has central air conditioning, one comparable has a fireplace and each comparable has a detached garage. The comparables have improvement assessments ranging from \$44,984 to \$64,223 or from \$38.75 to \$44.97 per square foot of living area. 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 Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 and #2. These comparables had improvement assessments that ranged from \$33.90 to \$39.67 per square foot of living area. The subject's improvement assessment of \$38.98 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparables #2 and #3 due to differences from the subject in size and age. Less weight was given board of review comparable #3 due to differences from the subject in features. 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.