



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

APPELLANT: Marty Robinson
DOCKET NO.: 12-04888.001-R-1
PARCEL NO.: 16-23-419-002

The parties of record before the Property Tax Appeal Board are Marty Robinson, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC 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: \$52,538
IMPR.: \$63,984
TOTAL: \$116,522

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board for the 2011 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story single family dwelling of wood siding exterior construction containing 1,772 square feet of living area. The dwelling was constructed in 1940. Features of the property include an unfinished basement, central air conditioning and a detached garage with 400 square feet of building area. The property has an 8,721 square foot

site and is located in Highland Park, Moraine Township, Lake County.

The appellant marked contention of law as the basis of the appeal, however, the appellant submitted no brief or legal argument. The appellant did submit an assessment inequity analysis and a comparable sales analysis using three comparable sales. The appellant's comparables were improved with two-story dwellings that ranged in size from 1,536 to 1,968 square feet of above ground living area. The dwellings were constructed from 1927 to 1948. Each comparable had a basement with one being partially finished, central air conditioning and a detached garage. These properties had sites that ranged in size from 7,320 to 10,000 square feet of land area. The comparables had improvement assessments that ranged from \$44,844 to \$72,268 or from \$27.07 to \$36.72 per square foot of living area. Their land assessments ranged from \$42,513 to \$52,189 or from \$2.60 to \$5.69 per square foot of land area. These properties sold from June 2012 to October 2013 for prices ranging from \$225,000 to \$285,000 or from \$122.68 to \$185.55 per square foot of living area, including land. The grid analysis presented by the appellant indicated that comparable sales #1 and #2 were "unqualified" but provided no explanation on what this meant. The appellant requested the subject's assessment be reduced to \$107,601.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,522. The subject's assessment reflects a market value of \$356,119 or \$200.96 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$63,984 or \$36.11 per square foot of living area. The subject property has a land assessment of \$52,538 or \$6.02 per square foot of land area. In a written narrative prepared by Martin P. Paulson, Clerk of the Lake County Board of Review, the property was described as a non-owner occupied dwelling.

To demonstrate the subject property was equitably assessed the board of review submitted information on four equity comparables. The comparables were improved with two-story single family dwellings that ranged in size from 1,680 to 1,800 square feet of living area. The comparables were constructed from 1925 to 1930 and each had the same neighborhood code as the subject property. Each comparable had an unfinished basement,

two comparables had central air conditioning and two comparables each had a garage. The comparables had sites ranging in size from 1,990 to 9,287 square feet of land area. The comparables had improvement assessments that ranged from \$58,936 to \$71,281 or from \$35.00 to \$40.53 per square foot of living area. These properties had land assessments that ranged from \$12,257 to \$55,636 or from \$5.99 to \$6.16 per square foot of land area.

To demonstrate the subject's assessment is reflect of the property's market value, the board of review submitted information on four comparable sales improved with one 1.25-story dwelling and three 2-story dwellings that ranged in size from 1,547 to 1,776 square feet of living area. The dwellings were constructed from 1920 to 1932. Each comparable had a basement that was partially finished, three comparables had central air conditioning, three comparables each had one fireplace and each comparable had a garage ranging in size from 216 to 440 square feet of building area. The comparables sold from June 2011 to December 2012 for prices ranging from \$300,000 to \$400,000 or from \$193.92 to \$225.23 per square foot of living area, including land.

Based on this evidence the board of review requested the assessment of the subject property be confirmed.

Conclusion of Law

The taxpayer argued in part 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 on this basis.

The Board finds the best evidence of assessment equity to be the board of review comparables. The comparables submitted by the board of review were most similar to the subject property in location and were also similar to the subject in age, style, size and features. These comparables had improvement assessments that ranged from \$35.00 to \$40.43 per square foot of

living area. The subject's improvement assessment of \$36.11 per square foot of living area falls within the range established by the best comparables in this record. These same comparables had land assessments that ranged from \$5.99 to \$6.16 per square foot of land area. The subject has a land assessment of \$6.02 per square foot of land area, which is within the range established by the best comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed.

The appellant argued overvaluation as an alternative basis of the appeal. 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 on this basis.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were relatively similar to the subject in location, style, construction, features, age and land area. These properties also sold most proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$300,000 to \$400,000 or from \$193.92 to \$225.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$356,119 or \$200.96 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the sales submitted by the appellant due to the fact two of the sales occurred in 2013, more than 18 months after the assessment date at issue, and two of the sales were described as "unqualified" in the appellant's submission. Based on this record the Board finds a reduction in the subject's assessment is not justified on this basis.

In conclusion, the Board finds the assessment as determined by the board of review is correct and no reduction is warranted.

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.