



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

APPELLANT: Milt Robinson
DOCKET NO.: 13-00941.001-R-1
PARCEL NO.: 16-22-417-004

The parties of record before the Property Tax Appeal Board are Milt 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: \$31,690
IMPR.: \$31,587
TOTAL: \$63,277

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 2013 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 frame dwelling that contains 978 square feet of living area. The dwelling was built in 1890. Features include an unfinished basement. The subject

property has a 5,248 square foot site. The subject property is located in Moraine Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellant submitted three suggested comparable sales located from 1.55 to 1.79 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, size, age, and features. They sold from October 2011 to July 2012 for prices ranging from \$80,000 to \$145,000 or from \$80.81 to \$158.99 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$63,277 was disclosed. The subject's assessment reflects an estimated market value of \$190,364 or \$194.65 per square foot of living area including land when applying Lake County's 2013 three-year average median level of assessment of 33.24%. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessed value, the board of review submitted four comparable sales located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, size, age, and features. They sold from May 2012 to October 2013 for prices ranging from \$162,500 to \$300,000 or from \$193.45 to \$266.91 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, appellant's counsel noted some differences of the board of review comparables to the subject in land size and features

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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.

The parties submitted seven suggested comparables sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant location in a different neighborhood than the subject. The Board gave less weight to comparables #1 and #2 submitted by the board of review due to their dissimilar design and larger dwelling size when compared to the subject. The Board finds comparables #3 and #4 submitted by the board of review were most similar to the subject in location, land area, design, age, size and features. These comparables sold in October 2013 for prices of \$162,500 and \$252,500 or \$193.45 and \$266.91 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$190,364 or \$194.65 per square foot of living area including land, which is supported by the most similar comparable sales contained in this record. Therefore, no reduction in the subject's assessment 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.