



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

APPELLANT: Joseph Uremovich
DOCKET NO.: 13-01966.001-R-1
PARCEL NO.: 15-18-302-019

The parties of record before the Property Tax Appeal Board are Joseph Uremovich, the appellant, by Christina Angelos, Attorney at Law, in Long Grove; 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: \$ 44,511
IMPR.: \$ 223,384
TOTAL: \$ 267,895

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 two-story dwelling of Dryvit exterior construction that has 4,640 square feet of living area. The dwelling was constructed in 1993. Features include a full basement with 1,800 square feet of finished area, central air conditioning, two fireplaces and an 840 square foot attached garage. The subject property is located in Vernon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal¹. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted six comparables located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, size and features. The comparables had improvement assessments ranging from \$198,593 to \$217,482 or from \$42.10 to \$45.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,895. The subject property had an improvement assessment of \$223,384 or \$48.14 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of four comparables located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, size and features. The comparables had improvement assessments ranging from \$210,942 to \$235,460 or from \$46.73 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 §1910.63(e). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted ten assessment comparables for the Board's consideration. The Board gave less weight to comparables #2, #5 and #6 submitted by the appellant and comparables #1 and #4 submitted by the board of review. These comparables do not have finished basements, inferior to the subject. The Board finds the remaining five comparables were more similar when compared to the subject in location, size, design, age and most features. These comparables had improvement assessments ranging from \$215,693 to

¹ The appellant initially claimed overvaluation and assessment inequity as the bases of the appeal. The appellant requested and was granted two extensions to submit an appraisal of the subject property. However, the appellant did not submit an appraisal of the subject property.

\$235,460 or from \$42.57 to \$53.44 per square foot of living area. The subject property had an improvement assessment of \$223,384 or \$48.14 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Hertel

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.