



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

APPELLANT: Michael Friman
DOCKET NO.: 13-01985.001-R-1
PARCEL NO.: 16-32-104-018

The parties of record before the Property Tax Appeal Board are Michael Friman, the appellant, by attorney Kevin B. Hynes of O'Keefe Lyons & Hynes, 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: \$ 48,082
IMPR: \$ 71,494
TOTAL: \$ 119,576

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 split-level brick dwelling that has 1,404 square feet of above grade living area. The dwelling was constructed in 1964. Features include a finished lower level, central air conditioning, one fireplace and a 462 square foot attached garage. The subject property is located in West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. 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 \$20,479 to \$64,285 or from \$14.09 to \$48.11 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 \$119,576. The subject property had an improvement assessment of \$71,494 or \$50.92 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of eight 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 \$56,567 to \$76,872 or from \$47.54 to \$53.51 per square foot of living area.

With respect to the evidence submitted by the appellant, the board of review argued appellant's comparables #2 and #4 have a smaller garage; comparables #3 and #5 lack a garage; and four comparables do not have a fireplace. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued some of the board of review comparables suffers from the same "defects" as the appellant's comparables. Comparables #3 though #5 do not have a fireplace and two comparables have more bathrooms than the subject.

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 14 assessment comparables for the Board's consideration. The Board gave less weight to comparables #2, #3 and #5 submitted by the appellant. The Board finds the improvement assessment for comparable #2 to be an outlier due to its considerably lower improvement assessment of \$20,479 in relation to all the other comparables contained in the record.

Appellant comparables #3 and #5 do not have a garage, inferior to the subject. The Board finds the remaining 11 comparables were more similar when compared to the subject in location, size, design, age and most features. These comparables had improvement assessments ranging from \$57,340 to \$76,872 or from \$43.73 to \$53.51 per square foot of living area. The subject property had an improvement assessment of \$71,494 or \$50.92 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 no reduction in the subject's improvement 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.

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. Heston

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.