



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

APPELLANT: Ira Alport
DOCKET NO.: 13-02053.001-R-1
PARCEL NO.: 16-34-305-004

The parties of record before the Property Tax Appeal Board are Ira Alport, the appellant; 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: \$ 74,047
IMPR.: \$ 135,946
TOTAL: \$ 209,993

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 brick and stucco exterior construction that has 3,552 square feet of living area. The dwelling was constructed in 1969. Features include an unfinished basement, central air conditioning, one fireplace and a 484 square foot attached garage. The subject has a 20,120 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 assessment inequity as the basis of the appeal. The appellant challenged the subject's land and improvement assessments. In support of the inequity claim, the appellant

submitted five comparables located in close proximity to the subject. The comparables are improved with two-story brick dwellings that were built from 1976 to 1978. The dwellings range in size from 2,750 to 3,714 square feet of living area and are situated on sites that contain from 13,134 to 21,155 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$69,390 to \$131,368 or from \$25.23 to \$36.45 per square foot of living area. Land assessments ranged from \$48,468 to \$76,637 or from \$3.60 to \$3.69 per square foot of land area.

The appellant further argued the subject had a major factual error in its description. The appellant alleged the subject was assessed as 100% brick exterior construction, whereas the dwelling is 50% brick and 50% stucco exterior construction. The appellant opined a 10% assessment reduction is justified since the comparables are of brick construction. The appellant also argued the subject's land assessment should be reduced by 10% due to its location on a busy street. Finally, the appellant argued the subject dwelling was constructed in 1969 as depicted on a building permit, not in 1979 as indicated by assessment records. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,993. The subject property had an improvement assessment of \$135,946 or \$38.27 per square foot of living area. The subject property has a land assessment of \$74,047 or \$3.68 per square foot of land area.

In a letter addressing the appeal, the board of review argued that in September 2014, the subject's assessment records were corrected by a Certificate of Error. The subject dwelling's construction date was revised to 1969, commensurate to the appellant's request. As a result, the subject's 2013 improvement assessment was reduced from \$147,842 to \$135,946 to reflect the correct construction date. The board of review also submitted the subject's property record card depicting the dwelling's 1st floor was brick exterior construction and the 2nd floor was stucco exterior construction.

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 are improved with two-story brick, brick and frame or brick and stucco dwellings that were built from 1960 to 1977. The dwellings range in size from 3,149 to 3,688 square feet of living area and are situated on sites that contain from 15,182 to 22,404 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$127,170 to \$166,961 or from \$39.65 to \$45.27 per square foot of living area. Land assessments ranged from \$56,026 to \$78,645 or from \$3.51 to \$3.69 per square foot of land area.

With respect to the evidence submitted by the appellant, the board of review argued three of the four comparables are located along the subject's street and assessed in a narrow range from \$3.62 to \$3.69 per square foot of land area, which supports the subject's land assessment of \$3.68 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued its comparables are newer in age and have some superior features, but have lower assessments than the subject. The appellant also argued the sales data submitted by the board of review show that homes in the area are not uniformly assessed.

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.

With respect to the subject's improvement assessment, the parties submitted nine assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellant due to their smaller dwelling size when compared to the subject. The Board finds the remaining seven comparables were more similar when compared to the subject in location, size, design, dwelling size, age and most features. These comparables had improvement assessments ranging from \$98,030 to \$166,961 or from \$29.69 to \$45.27 per square foot of living area. The subject property had a revised improvement assessment by the Certificate of Error of \$135,946 or \$38.27 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.

With respect to the subject's land assessment, the parties submitted nine land comparables for the Board's consideration. The Board gave less weight to comparable #5 submitted by the appellant and comparable #3 submitted by the board of review due to their smaller land sizes when compared to the subject. The Board finds the remaining seven land comparables are most similar to the subject in location and land area. They have land assessments ranging from \$73,811 to \$78,645 or from \$3.51 to

\$3.69 per square foot of land area. The subject property has a land assessment of \$74,047 or \$3.68 per square foot of land area, which falls within the range established by the most similar land comparables contained in this record. Therefore, the Board finds no reduction in the subject's land assessment is warranted.

Based on this analysis, the Board finds the appellant failed to demonstrate the subject property was inequitably assessment by clear and convincing evidence. Therefore, no reduction in the subject's assessment is 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.

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.