



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

APPELLANT: Brent De Noble
DOCKET NO.: 13-02079.001-R-1
PARCEL NO.: 16-04-409-004

The parties of record before the Property Tax Appeal Board are Brent De Noble, 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: \$ 93,985
IMPR.: \$ 114,668
TOTAL: \$ 208,653

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 tri-level brick dwelling that has 3,097 square feet of above grade living area. The dwelling was constructed in 1958. 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 three comparables

located from .20 to .57 of a mile from 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 \$40,343 to \$90,481 or from \$12.33 to \$28.61 per square foot of above grade 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 \$208,653. The subject property had an improvement assessment of \$114,668 or \$37.03 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 from .37 to .59 of a mile from 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 \$110,243 to \$132,845 or from \$36.18 to \$42.99 per square foot of above grade living area.

With respect to the evidence submitted by the appellant, the board of review argued appellant's comparables #1 and #2 are located in different neighborhoods than the subject; comparable #2 does not have a lower level or basement; and the assessment of comparable #3 was based on its 2011 sale price, which sold in "as is" condition and was in need of updating according to the Multiple Listing Service (MLS) sheet submitted. 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 seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #2 are located in different assessment neighborhoods than the subject; comparable #2 does not have a finished lower level, unlike the subject; and comparable #3 is in inferior condition than the subject as reflected by its MLS sheet and corresponding lower improvement assessment. The Board also gave less weight to

comparable #4 submitted by the board of review due to its new age when compared to the subject. The Board finds the remaining three comparables were more similar when compared to the subject in location, size, design, age and features. These comparables had improvement assessments ranging from \$110,243 to \$132,845 or from \$36.18 to \$42.99 per square foot of above grade living area. The subject property had an improvement assessment of \$114,668 or \$37.03 per square foot of above grade 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.