



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

APPELLANT: Jeffrey & Tana Sherman
DOCKET NO.: 14-00461.001-R-1
PARCEL NO.: 16-28-221-023

The parties of record before the Property Tax Appeal Board are Jeffrey & Tana Sherman, the appellants, by attorney Terry L. Engel of Deutsch, Levy & Engel, in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$116,895
IMPR.: \$229,191
TOTAL: \$346,086

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2014 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 frame dwelling that has 4,167 square feet of living area. The dwelling was constructed in 1994. Features include a full basement that is partially finished, central air conditioning, three fireplaces and an 856 square foot attached garage. The subject property is located in West Deerfield Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellants submitted limited information on three assessment comparables located from .07 to 1.6 miles from the subject. The comparables consist of two-story dwellings of frame or brick exterior construction and were built in 1992 or 1997. Features had varying degrees of similarity when compared to the subject. The dwellings contain from 4,408 to 5,532 square feet of living area and have improvement assessments ranging from \$207,044 to \$262,271 or from \$46.18 to \$47.41 per

square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$346,086. The subject property has an improvement assessment of \$229,191 or \$55.00 per square foot of living area.

In support of the subject's assessment, the board of review submitted an equity analysis of five assessment comparables located in close proximity to the subject. The comparables are improved with 1-story, 1.75-story or 2-story brick or frame dwellings that were built from 1991 to 2002. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 4,000 to 4,712 square feet of living area and have improvement assessments ranging from \$247,287 to \$314,046 or from \$59.20 to \$69.66 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 appellants failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. Comparables #1 and #2 are considerably larger in dwelling size when compared to the subject and do not have finished basements, inferior to the subject. Comparable #3 is located 1.6 miles from the subject and has a considerably smaller basement when compared to the subject. The Board gave less weight to comparables #1, #2 and #5 submitted by the board of review due to their dissimilar one-story design when compared to the subject. The Board finds comparables #3 and #4 submitted by the board of review are most similar when compared to the subject in location, design, size, age and features. These comparables have improvement assessments of \$299,883 and \$310,516 or \$63.64 and \$67.04 per square foot of living area. The subject property has an improvement assessment of \$229,191 or \$55.00 per square foot of living area, which is less than the most similar assessment comparables contained in the 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.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: July 22, 2016



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.