



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

APPELLANT: David Conforti
DOCKET NO.: 14-00655.001-R-1
PARCEL NO.: 09-21-407-002

The parties of record before the Property Tax Appeal Board are David Conforti, the appellant, by attorney Amanda L. Moressi, of Salyer Law Offices, LLC 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: \$26,388
IMPR.: \$49,321
TOTAL: \$75,709

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 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 one-story dwelling of frame construction with 1,364 square feet of living area. The dwelling was constructed in 1968. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 504 square foot garage. The property has a 40,300 square foot site and is located in McHenry, Wauconda Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument the appellant submitted information on four equity comparables. The comparables consist of one-story frame or brick dwellings that range in age from 42 to 50 years old. The comparables range in size from 1,222 to 1,400 square feet of living area. Two of the comparables have full basements with finished area. Three of the comparables have central air

conditioning and garages ranging in size from 240 to 528 square feet of building area, with comparable #3 having two garages. Comparables #1 and #4 have 2 and 1 fireplaces, respectively. The properties have improvement assessments ranging from \$22,426 to \$44,127 or from \$18.35 to \$33.94 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$25,029 or \$18.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,709. The subject property has an improvement assessment of \$49,321 or \$36.16 per square foot of living area.

As to the appellant's comparables, the board of review asserted comparables #2 and #3 do not have basements like the subject; comparable #1 was afforded a reduced assessment due to condition issues in 2013; and comparable #4 does not have a garage which is a feature of the subject.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .41 of a mile of the subject. The comparables consist of one-story dwellings of frame or brick construction that were built between 1961 and 1972. The homes range in size from 1,233 to 1,537 square feet of living area with full or partial basements, three of which have finished area. Each home has central air conditioning and a garage ranging in size from 440 to 1,475 square feet of building area. Three of the comparables also each have a fireplace. The comparables have improvement assessments ranging from \$43,527 to \$55,883 or from \$35.30 to \$37.05 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). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as these dwellings do not have a basement which is a feature of the subject dwelling. The Board has also given reduced weight to board of review comparable #4 which has an unfinished basement and a garage that is larger than the dwelling on the property or the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4 along with board of review comparables #1, #2 and #3. These five comparables had improvement assessments that ranged from \$18.35 to \$36.36 per square foot of living area. The subject's improvement assessment of \$36.16 per square foot of living area falls within the range established by the best comparables in this record and is well supported when giving lesser consideration to appellant's comparable #1 due to condition issues and considering the four dwellings in similar condition to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.



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.